

COMPREHENSIVE FINANCIAL PLAN  
(2022 – 2029)

 **bakertilly**

**Decatur County, Indiana**

December 16, 2024

DECATUR COUNTY, INDIANA

**COMPREHENSIVE FINANCIAL PLAN (2022 - 2029)**

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# DECATUR COUNTY, INDIANA

## EXECUTIVE SUMMARY

Counties are often challenged with limited or declining revenue sources; however, the demand for services rarely decreases. Balancing revenue decline with demand for services underscores the need for local units of government to extend their planning horizons beyond one year. In addition, it is important to maintain adequate fund balances so that cash flow shortages can be managed internally, thus saving on interest costs associated with external borrowing. The recommended minimum fund balance is equal to 15% of operating disbursements. Effective management of fund balances allows local government to plan and make minor budget adjustments rather than sweeping changes.

To complete this report, we have gathered information from a variety of resources including the County's internal records, the County's Gateway Annual Report for 2023, and the County's 2024 and 2025 Gateway Budgets. Finally, we used our own internally generated expertise regarding property tax caps, local and state economic climates and our knowledge of available funding sources to shape our analysis and recommendations presented in this report.

### **Circuit Breaker Tax Credits**

In 2008, the State of Indiana began to limit the amount of property taxes paid by individual property owners. By 2010, these limits were fully phased in and are now incorporated in the State Constitution. For homeowners, property taxes are limited to 1% of the value of their home; for other residential property owners, long-term care facilities and agricultural landowners, property taxes are limited to 2% of the market value; for all other taxpayers, property taxes are limited to 3% of the property's market value. Unlike other forms of property tax relief, these limits, known as circuit breaker tax credits, are not funded by other sources but reduce the amount of property taxes collected. This property tax relief is funded by each individual taxing unit.

In 2024, 2.11% (\$168,413) of property taxes levied by the County will be returned to property taxpayers through circuit breaker credits. The graph on the next page compares the amount of property taxes assessed with the amount of property taxes collected. The amounts shown in red are the amounts of property tax relief given to property owners funded by Decatur County through reductions in property tax collections.

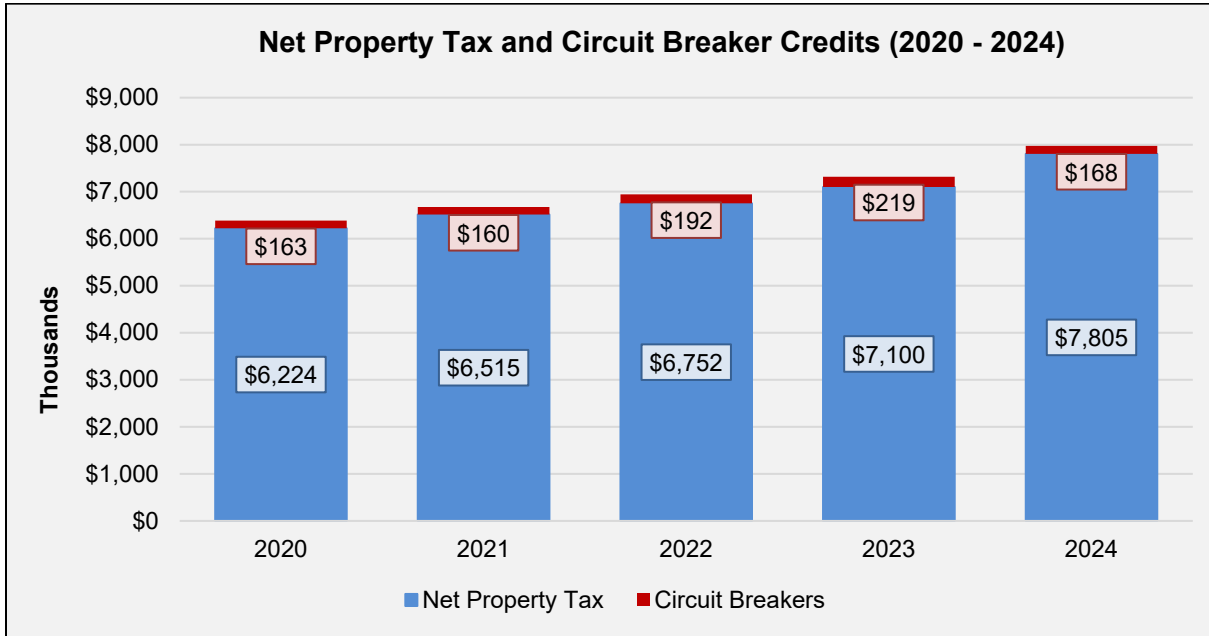
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DECATUR COUNTY, INDIANA

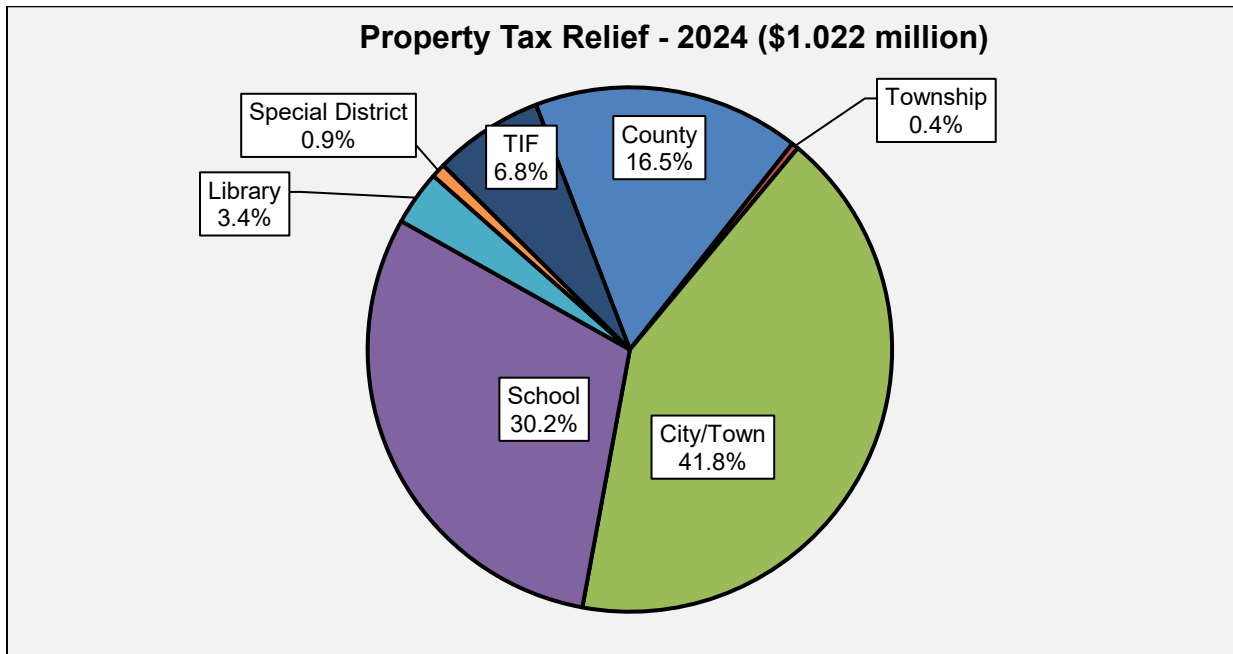
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EXECUTIVE SUMMARY

**Circuit Breaker Tax Credits (Cont'd)**



Property tax relief is also provided by other taxing units in Decatur County through these circuit breaker tax credits. For 2024, these property tax reductions will total \$1,022,870 throughout Decatur County, with 16.46% provided by the County.



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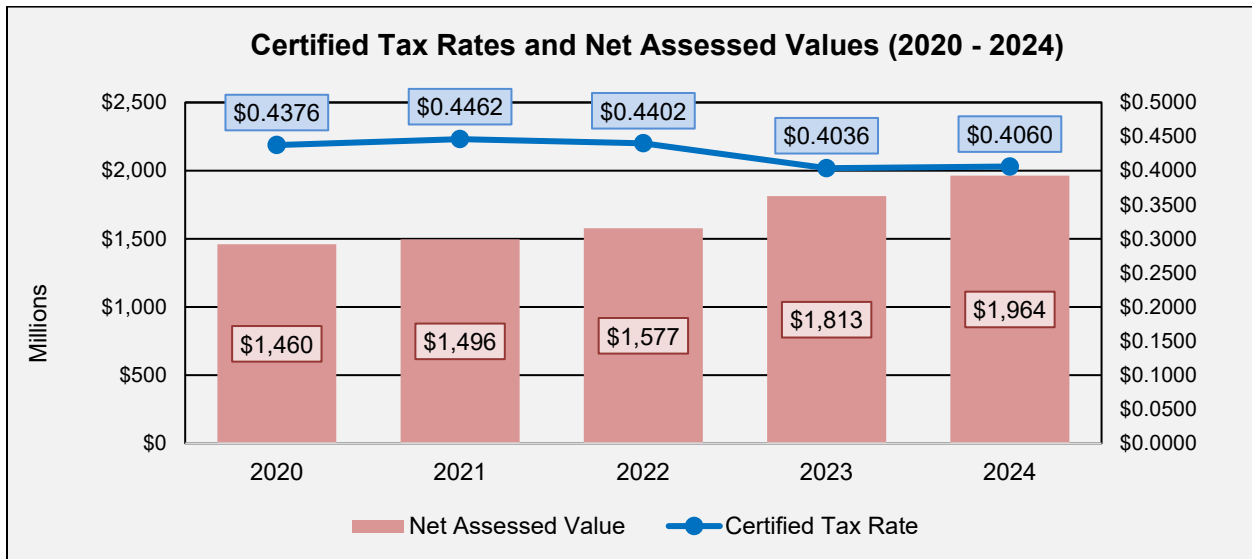
DECATUR COUNTY, INDIANA

(Cont'd)

**EXECUTIVE SUMMARY**

**Property Tax Rates and Net Assessed Values**

The graph below shows the certified property tax rates and net assessed values for Decatur County from 2020 through 2024. Since 2020, tax rates have decreased by 7.2% from \$.4376 to \$.4060. Net assessed values during the same time-period have increased by 34.5% from \$1.460 billion to \$1.964 billion.



**Local Income Taxes**

Decatur County’s total local income tax rate for 2024 is 2.50%. The table below shows a breakdown of the rates by local income tax type.

Local Income Tax	Type	Maximum Rate	2024 Certified Rate - Decatur County	Rate Capacity
Certified Shares	Expenditure	N/A	1.2700%	
Public Safety	Expenditure	N/A	0.2500%	
Economic Development	Expenditure	N/A	0.2500%	
Correctional Facility	Expenditure	0.2000%		
EMS	Expenditure	0.2000%		
Judicial System	Expenditure	0.2000%		
Acute Care Hospital	Expenditure	0.1000%		
<b>Total - Expenditure LIT</b>		<b>2.5000%</b>	<b>1.7700%</b>	<b>0.7300%</b>
Property Tax Relief	Property Tax Relief	1.2500%	0.0800%	
Special Purpose	Special Purpose	N/A	0.6500%	
<b>Grand Total - All LIT</b>			<b>2.5000%</b>	

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**DECATUR COUNTY, INDIANA**

(Cont'd)

**EXECUTIVE SUMMARY**

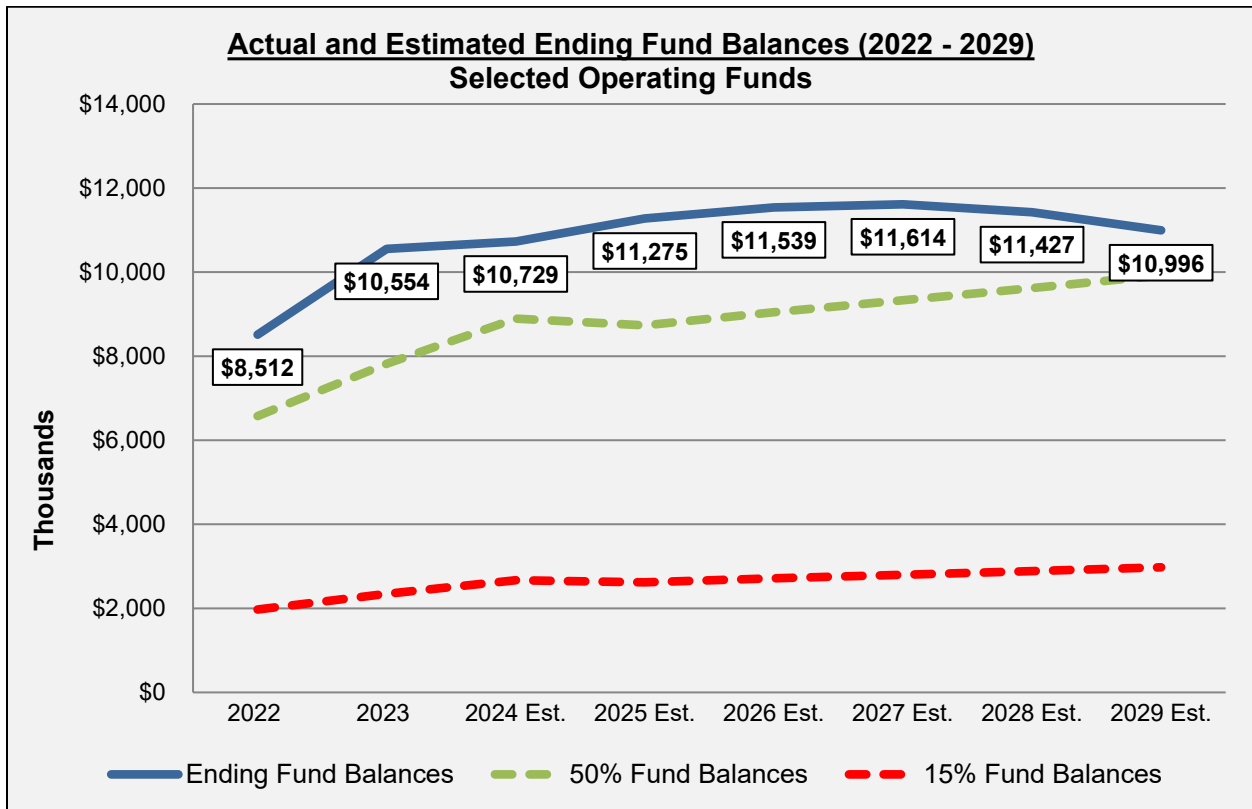
**Local Income Taxes (Cont'd)**

Historical and estimated local income tax distributions for 2021 through 2025 for the Decatur County taxing unit are shown below. Local income tax distributions have increased by \$704,000 (12%) from 2021 to 2024.

LOCAL INCOME TAX DISTRIBUTIONS - DECATUR COUNTY UNIT					
Year	LIT Certified Shares	LIT Public Safety	LIT Economic Development	Totals	Change
2021	\$ 3,936,077	\$ 945,132	\$ 941,338	\$ 5,822,547	
2022	4,062,120	974,653	971,696	6,008,469	3.2%
2023	4,372,890	1,049,191	1,030,331	6,452,412	7.4%
2024	4,484,392	1,071,684	970,450	6,526,526	1.1%
2025 Est.	5,095,076	1,217,867	1,120,449	7,433,392	13.9%

**Fund Balances**

The graph below illustrates actual and estimated ending fund balances from 2022 through 2029 for major operating funds: County General, Health, Reassessment, LIT Public Safety, Highway, Park and Recreation, Statewide 911, and County Wide 911 (See page 40 for breakdown by fund).



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**DECATUR COUNTY, INDIANA**

(Cont'd)

**EXECUTIVE SUMMARY**

**Observations**

***Use of Cash Reserves***

Based on Council adopted budgets, three (3) of the County's seven (7) major operating funds have budgeted disbursements for 2025 that exceed estimated annual receipts for the same time-period. (See table below.) Should the County spend as budgeted, cash on-hand will be used to supplement funding resulting in reduced fund balances. Recurring operating disbursements should match estimated annual receipts to avoid the depletion of fund balances.

<b>BUDGET YEAR 2025</b>	
<b>Fund</b>	<b>Estimated Increase / (Decrease) in Fund Balances</b>
COUNTY GENERAL - 1000	\$414,339
HEALTH - 1159	(12,680)
REASSESSMENT 2015 - 1224	1,002
LIT PUBLIC SAFETY COUNTY PORTION - 1113	124,533
HIGHWAY - 1176	305,944
PARK AND RECREATION - 1219	(273,852)
STATEWIDE 911 - 1222	(61,033)

***Fund Balances Exceeding 50% of Disbursements – Major Operating Funds***

<b>Fund</b>	<b>Est. Cash Reserves 12/31/2024 (rounded to nearest \$100)</b>	<b>Cash Reserves as a % of Disbursements</b>
Health - 1159	\$785,200	147%
Reassessment - 1224	\$252,900	107%
LIT Public Safety - 1113	\$1,382,100	120%
Statewide 911 - 1222	\$563,500	125%

***Budgets that Cannot be Funded in 2025 (based on Council adopted budgets)***

<b>Fund</b>	<b>Amount Unfunded (rounded to nearest \$100)</b>
Cumulative Bridge – 1135	\$120,300

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**EXECUTIVE SUMMARY**

**Observations (Cont'd)**

***Considerations***

1. Health and Reassessment – consider a temporary shift of property tax levy to the Park and/or General Fund to spend down cash reserves to 50%.
2. Cumulative Bridge - consider utilizing fund balances in LIT Economic Development and Cumulative Capital Development to help support the funding of bridge projects. The County may also consider issuing property tax supported bonds for major bridge projects.
3. Highway – Analyze expenditures to determine if any projects or expenses may be transferred to the MVH Restricted Fund. The Restricted Fund may be used for road construction, reconstruction or preservation and may also be used for personal services if time is appropriately tracked to an allowable project. The Restricted Fund may also be used as matching funds for the Community Crossings Grant.
4. American Rescue Plan (ARP) - As of August 31, 2024, the balance of the ARPA Grant fund was \$554,225.28. Remaining ARPA funds must be “obligated” by December 31, 2024, and spent by December 31, 2026. Per the U.S. Treasury an “obligation” means an order placed for property and services and entering in contracts, subawards, and similar transactions that require payment. The U.S. Treasury considers an interagency agreement meeting certain conditions to constitute a transaction requiring payment similar to a contract or subaward and therefore an obligation. Recipients may consider themselves to have obligated funds to maintain certain personnel costs for personnel whose salary may be paid under an eligible use of SLFRF funds through December 31, 2026, for any position that existed and was filled by December 31, 2024.
5. Periodically review the County’s charges for services to determine if there are opportunities to increase fees.
6. Determine eligibility to file for an Excess Levy Appeal during the budget season. An appeal, if granted by the Department of Local Government Finance (“DLGF”), could result in a permanent increase to the County’s maximum property tax levy. An appeal that the County may be qualified for is a Three-Year Growth. A unit qualifies to petition for a three-year growth appeal if its average assessed value growth over the last three years exceeds the statewide average growth for the same time-period by at least 2%.
7. Prepare budgets for recurring expenses that closely match estimated annual receipts to prevent declining cash reserves. Unforeseen expenses during a budget year may be approved by Council through the additional appropriation process.

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**DECATUR COUNTY, INDIANA**

**SUMMARY OF ASSUMPTIONS**

This financial analysis is specifically tailored to assist County management and council members in their roles by offering information pertinent to the financial management of Decatur County, Indiana. Its purpose is to furnish valuable insights that can aid County officials in effectively managing their responsibilities within the County.

In the preparation of these schedules, assumptions were made as noted regarding certain future events. As in the case with such assumptions regarding future events and transactions, some or all may not occur as expected, and the resulting differences could be material. We have no responsibility to prepare subsequent reports or update the schedules. **We do not provide any assurance on the information included in the financial analysis.**

**Summary of Significant Assumptions:**

**Receipts:**

**(1) Maximum Levy Growth Factor**

*2024 - 2025 based upon HB 1499 adopted in the 2023 session of Indiana General Assembly. 2026 - 2029 based upon Policy Analytics' analysis dated October 21, 2024.*

Year	Growth Factor
2024	4.0%
2025	4.0%
2026	4.0%
2027	4.2%
2028	3.3%
2029	3.8%

**(2) Allocation of Maximum Levy**

For 2026 through 2029, assumes maximum levy is allocated to controlled funds (other than General) such that net cash flow is zero. Remaining property tax levy is allocated to the General Fund.

Fund	2022 (Actual)	% Allocation	2023 (Actual)	% Allocation	2024 (Actual)	% Allocation
General	\$ 5,032,160	75.0%	\$ 5,244,463	74.4%	\$ 5,420,216	74.1%
Reassessment	231,889	3.4%	243,001	3.4%	239,589	3.3%
Cumulative Bridge	446,427	6.7%	513,203	7.3%	653,961	8.9%
Health	400,680	6.0%	420,718	6.0%	353,492	4.8%
Park and Recreation	597,865	8.9%	627,450	8.9%	651,997	8.9%
Totals	\$ 6,709,021	100.0%	\$ 7,048,835	100.0%	\$ 7,319,255	100.0%

Fund	2025 (Actual)	% Allocation	2026 (Est.)	% Allocation	2027 (Est.)	% Allocation
General	\$ 5,568,134	73.2%	\$ 5,777,640	73.2%	\$ 6,015,948	73.2%
Reassessment	233,105	3.1%	239,873	3.0%	247,361	3.0%
Cumulative Bridge	732,302	9.6%	768,772	9.7%	797,820	9.7%
Health	384,843	5.1%	399,730	5.1%	415,919	5.1%
Park and Recreation	681,723	9.0%	708,095	9.0%	736,773	9.0%
Totals	\$ 7,600,107	100.0%	\$ 7,894,110	100.0%	\$ 8,213,821	100.0%

Fund	2028 (Est.)	% Allocation	2029 (Est.)	% Allocation
General	\$ 6,218,953	73.3%	\$ 6,456,057	73.4%
Reassessment	255,127	3.0%	263,036	3.0%
Cumulative Bridge	813,597	9.6%	837,824	9.5%
Health	429,263	5.1%	445,122	5.1%
Park and Recreation	760,412	9.0%	788,505	9.0%
Totals	\$ 8,477,352	100.0%	\$ 8,790,544	100.0%

(Internal Use Only)  
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DECATUR COUNTY, INDIANA

(Cont'd)

SUMMARY OF ASSUMPTIONS

**(3) Net Assessed Value**

2026 - 2029 based upon Policy Analytics' analysis dated October 21, 2024.

Year	County NAV	Change
2022	1,577,479,505	-
2023	1,813,438,218	15.0%
2024	1,963,846,306	8.3%
2025	2,199,105,112	12.0%
2026 Est.	2,308,623,753	5.0%
2027 Est.	2,395,856,058	3.8%
2028 Est.	2,443,234,491	2.0%
2029 Est.	2,515,988,460	3.0%

**(4) Levy Excess/(Shortfall)**

- 2022 - 2023 certified property tax levy from the Budget Order and Form 22's used to determine property taxes received above (excess) or below (shortfall) the net property tax after the application of circuit breaker credits.
- 2024 is based on the County's abstract levy per the DLGF Circuit Breaker Report.
- Fiscal years 2025 - 2029 assume no levy excess/(shortfall) beyond circuit breaker losses.

**(5) Circuit Breaker Tax Credits (as a percent of gross property tax levy)**

2025 - 2029 based upon Policy Analytics' analysis dated October 21, 2024.

Fund	2022 (Actual)	2023 (Actual)	2024 (Actual)	2025 (Est.)	2026 (Est.)	2027 (Est.)
General	2.77%	3.00%	2.11%	1.95%	2.24%	2.33%
Reassessment	2.77%	3.00%	2.11%	1.94%	2.24%	2.34%
Cumulative Bridge	2.77%	3.00%	2.11%	1.95%	2.24%	2.33%
Health	2.77%	3.00%	2.11%	1.94%	2.24%	2.34%
Park and Recreation	2.77%	3.00%	2.11%	1.94%	2.24%	2.34%
CCD	2.77%	3.00%	2.11%	1.95%	2.24%	2.33%

Fund	2028 (Est.)	2029 (Est.)
General	2.46%	2.56%
Reassessment	2.46%	2.56%
Cumulative Bridge	2.46%	2.56%
Health	2.46%	2.55%
Park and Recreation	2.46%	2.56%
CCD	2.46%	2.56%

**(6) Auto Excise, Financial Institutions Tax ("FIT") and Commercial Vehicle Excise Tax ("CVET")**

(as a percent of gross property tax levy)

	2024 - 2029
Civil County Funds	8.3%

(Internal Use Only)  
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DECATUR COUNTY, INDIANA

(Cont'd)

SUMMARY OF ASSUMPTIONS

**(7) Annual Growth Factors for Selected Revenues (2024 - 2029)**

Revenue Item	2024	2025	2026	2027	2028	2029
911 Telephone Service	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
ABC Excise Tax Distribution	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Charges for Services	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Earnings on Investments and Deposits	(2)	0.0%	0.0%	0.0%	0.0%	0.0%
Fines, Fees, and Forfeitures	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Grants - Recurring	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
LIT - Certified Shares	(3)	(3)	2.7%	2.7%	2.7%	2.7%
LIT - Economic Development	(3)	(3)	2.6%	2.6%	2.6%	2.6%
LIT - Public Safety	(3)	(3)	2.7%	2.7%	2.7%	2.7%
LIT - Special Purpose	(3)	(3)	1.8%	1.8%	1.8%	1.8%
LIT - Supplemental Distribution	(4)	-100.0%	0.0%	0.0%	0.0%	0.0%
Local Road and Street Distribution	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Receipts - Nonrecurring	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Miscellaneous Receipts - Recurring	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Motor Vehicle Highway Distribution	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%
Park and Recreation Receipts	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Refunds and Reimbursements - Nonrecurring	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Refunds and Reimbursements - Recurring	(1)	0.0%	0.0%	0.0%	0.0%	0.0%
Transfers In - Transferred from Another Fund	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Wheel/Surtax Distribution	(1)	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:

- (1) 2024 is based on a two-year average of 2022 - 2023 actual receipts, unless otherwise noted.
- (2) Earnings on investments are calculated based on the percentage that 2023 actual interest represents of the 2023 beginning balance.
- (3) 2024 is based upon the DLGF Certified LIT Distributions Report, dated December 4, 2023. 2025 is based upon the DLGF Estimated LIT Distributions Report, dated August 15, 2024. 2026 - 2029 estimates are based on historical distributions.
- (4) 2024 is based upon the DLGF Supplemental LIT Distributions Report, dated May 1, 2024.

**Disbursements:**

**(8) Assumed Growth in Annual Disbursements**

Unless otherwise noted in the report.

Major Classification	Annual Growth Factor					
	2024	2025	2026	2027	2028	2029
Capital Outlays	Certified Budget	Adopted Budget	0.0%	0.0%	0.0%	0.0%
Personal Services	Certified Budget	Adopted Budget	3.0%	3.0%	3.0%	3.0%
Services and Charges	Certified Budget	Adopted Budget	3.0%	3.0%	3.0%	3.0%
Supplies	Certified Budget	Adopted Budget	3.0%	3.0%	3.0%	3.0%

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**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

**DECATUR COUNTY, INDIANA**

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

**OPERATING FUNDS**

DECATUR COUNTY, INDIANA

ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

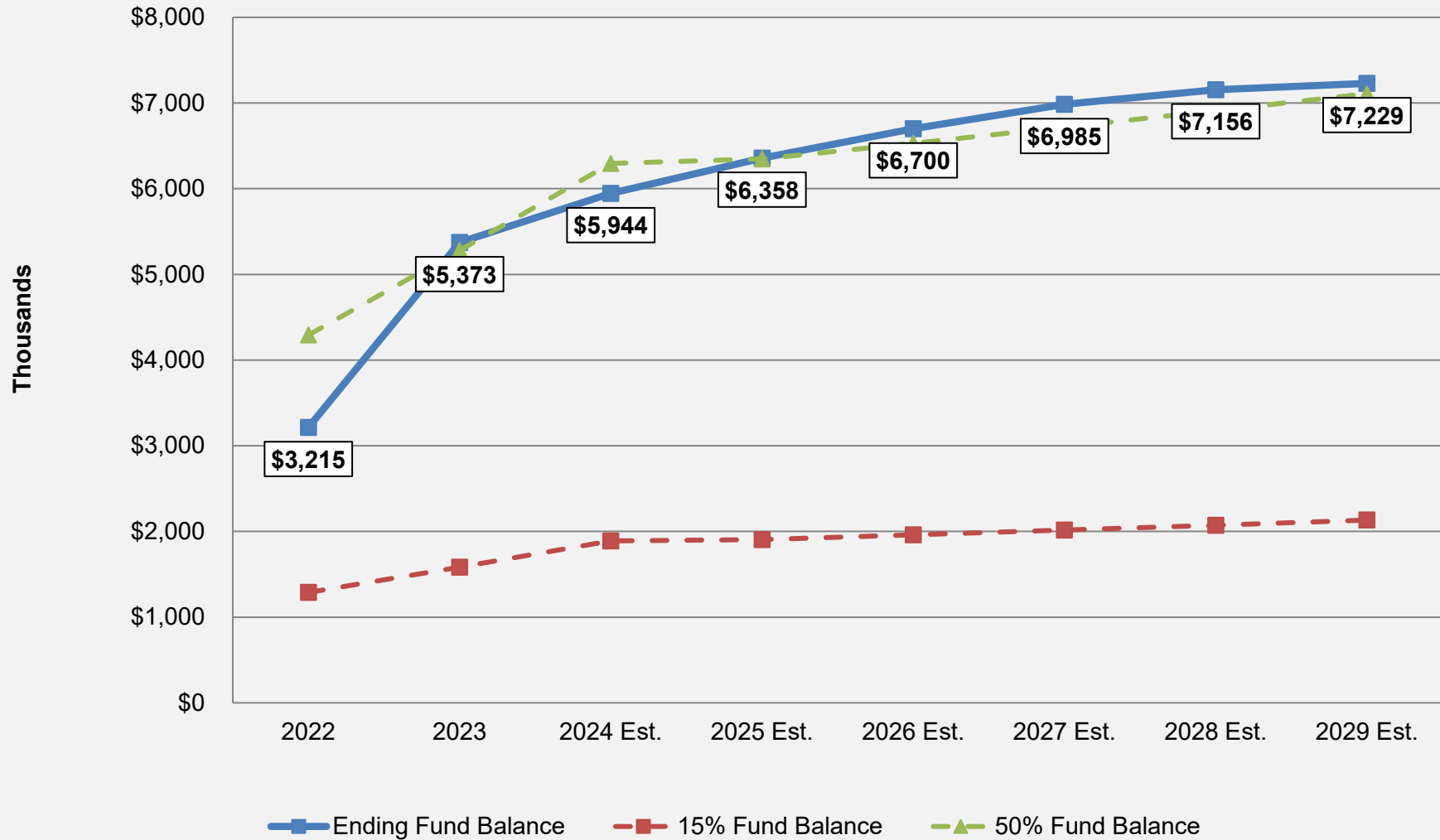
County General - 1000

Index	ACTUAL		ESTIMATED					
	2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:							
2	\$ 5,032,160	\$ 5,244,463	\$ 5,420,216	\$ 5,568,134	\$ 5,777,640	\$ 6,015,948	\$ 6,218,953	\$ 6,456,057
3	(139,302)	(157,106)	(114,488)	(108,331)	(129,507)	(140,377)	(152,963)	(165,203)
4	143,629	157,826	116,276	-	-	-	-	-
5								
6	5,036,487	5,245,183	5,422,004	5,459,803	5,648,133	5,875,571	6,065,990	6,290,854
7	423,673	434,140	444,408	456,587	473,766	493,308	509,954	529,397
8	296,282	265,109	280,695	280,695	280,695	280,695	280,695	280,695
9	473,671	1,362,458	1,618,170	1,432,188	1,378,818	1,307,558	1,226,829	1,131,258
10	1,083	-	542	542	542	542	542	542
11	176,070	182,671	179,371	179,371	179,371	179,371	179,371	179,371
12	4,062,120	4,372,890	4,484,392	5,095,076	5,233,279	5,375,230	5,521,032	5,670,789
13	271,919	424,642	526,455	-	-	-	-	-
14	16,310	13,720	15,015	15,015	15,015	15,015	15,015	15,015
15	215,183	171,348	193,265	193,265	193,265	193,265	193,265	193,265
16								
17	10,972,798	12,472,161	13,164,317	13,112,542	13,402,884	13,720,555	13,992,693	14,291,186
18								
19	Operating Disbursements:							
20	6,965,170	8,312,421	8,986,631	8,924,462	9,192,196	9,467,962	9,752,001	10,044,561
21	126,942	589,900	218,425	214,880	221,326	227,966	234,805	241,849
22	1,370,036	1,437,911	2,311,459	2,971,301	3,060,440	3,152,253	3,246,821	3,344,225
23	123,832	221,367	466,250	587,560	587,560	587,560	587,560	587,560
24	-	-	27,484	-	-	-	-	-
25	-	-	582,764	-	-	-	-	-
26								
27	8,585,980	10,561,599	12,593,013	12,698,203	13,061,522	13,435,741	13,821,187	14,218,195
28								
29	2,386,818	1,910,562	571,304	414,339	341,362	284,814	171,506	72,991
30								
31	Other Receipts:							
32	308,611	434,468	-	-	-	-	-	-
33								
34	Other Disbursements:							
35	1,261,216	-	-	-	-	-	-	-
36	879,590	187,024	-	-	-	-	-	-
37								
38	2,140,806	187,024	-	-	-	-	-	-
39								
40	554,623	2,158,006	571,304	414,339	341,362	284,814	171,506	72,991
41	2,660,152	3,214,775	5,372,781	5,944,085	6,358,424	6,699,786	6,984,600	7,156,106
42								
43	<b>\$ 3,214,775</b>	<b>\$ 5,372,781</b>	<b>\$ 5,944,085</b>	<b>\$ 6,358,424</b>	<b>\$ 6,699,786</b>	<b>\$ 6,984,600</b>	<b>\$ 7,156,106</b>	<b>\$ 7,229,097</b>
44								
45	\$ 1,577,479,505	\$ 1,813,438,218	\$ 1,963,846,306	\$ 2,199,105,112	\$ 2,308,623,753	\$ 2,395,856,058	\$ 2,443,234,491	\$ 2,515,988,460
46	\$ 0.3190	\$ 0.2892	\$ 0.2760	\$ 0.2532	\$ 0.2503	\$ 0.2511	\$ 0.2545	\$ 0.2566
47								
48	37.4%	50.9%	47.2%	50.1%	51.3%	52.0%	51.8%	50.8%
49								
50	<b>Notes:</b>							
51	Line 9 - 2024 is based upon year-to-date receipts as of August 31, 2024. 2025 - 2029 are based on 2022 actual earnings as a percentage of ending fund balance.							
52	Line 24 - Approved additional appropriations as of August 31, 2024.							
53	Line 35 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).							

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(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
County General - 1000



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

Health - 1159

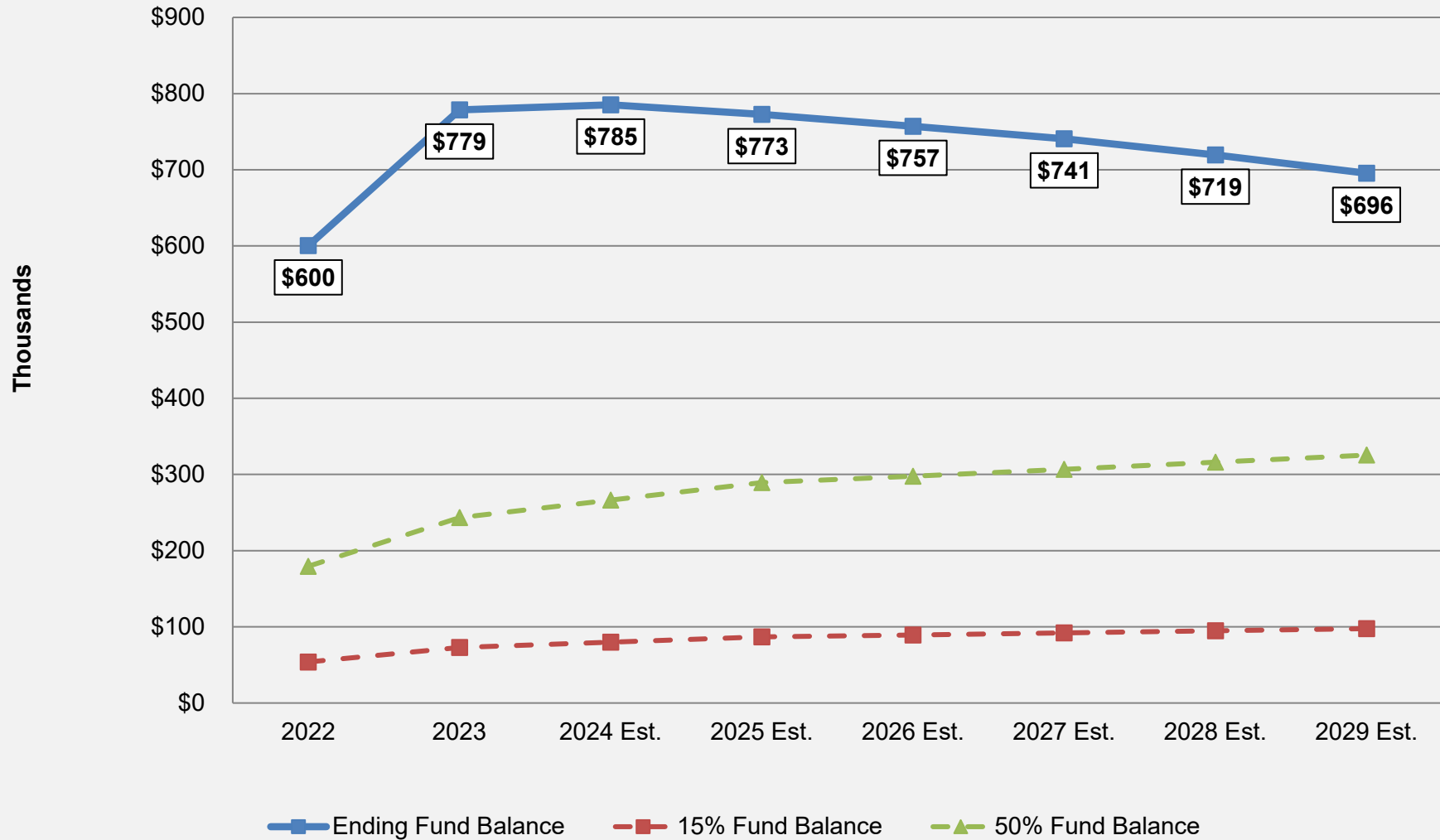
Index	ACTUAL		ESTIMATED						
	2022	2023	2024	2025	2026	2027	2028	2029	
1	Operating Receipts:								
2	\$ 400,680	\$ 420,718	\$ 353,492	\$ 384,843	\$ 399,730	\$ 415,919	\$ 429,263	\$ 445,122	
3	(11,092)	(12,603)	(7,467)	(7,480)	(8,965)	(9,719)	(10,580)	(11,363)	
4	11,436	12,661	7,584	-	-	-	-	-	
5									
6	401,024	420,776	353,609	377,363	390,765	406,200	418,683	433,759	
7	33,573	34,827	28,983	31,557	32,778	34,105	35,200	36,500	
8	38,170	62,147	50,158	50,158	50,158	50,158	50,158	50,158	
9	64,845	148,309	106,577	106,577	106,577	106,577	106,577	106,577	
10									
11	<b>537,612</b>	<b>666,059</b>	<b>539,327</b>	<b>565,655</b>	<b>580,278</b>	<b>597,040</b>	<b>610,618</b>	<b>626,994</b>	
12									
13	Operating Disbursements:								
14	313,548	429,196	470,800	528,635	544,494	560,829	577,654	594,983	
15	13,619	13,380	16,200	16,200	16,686	17,187	17,702	18,233	
16	30,079	43,708	32,500	33,000	33,990	35,010	36,060	37,142	
17	1,781	448	500	500	500	500	500	500	
18	-	-	3,244	-	-	-	-	-	
19	-	-	9,546	-	-	-	-	-	
20									
21	<b>359,027</b>	<b>486,732</b>	<b>532,790</b>	<b>578,335</b>	<b>595,670</b>	<b>613,526</b>	<b>631,916</b>	<b>650,858</b>	
22									
23	<b>178,585</b>	<b>179,327</b>	<b>6,537</b>	<b>(12,680)</b>	<b>(15,392)</b>	<b>(16,486)</b>	<b>(21,298)</b>	<b>(23,864)</b>	
24									
25	Other Receipts:								
26	81,304	-	-	-	-	-	-	-	
27									
28	Other Disbursements:								
29	149,208	-	-	-	-	-	-	-	
30	65	900	-	-	-	-	-	-	
31									
32	<b>149,273</b>	<b>900</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
33									
34	<b>110,616</b>	<b>178,427</b>	<b>6,537</b>	<b>(12,680)</b>	<b>(15,392)</b>	<b>(16,486)</b>	<b>(21,298)</b>	<b>(23,864)</b>	
35	489,662	600,278	778,705	785,242	772,562	757,170	740,684	719,386	
36									
37	<b>\$ 600,278</b>	<b>\$ 778,705</b>	<b>\$ 785,242</b>	<b>\$ 772,562</b>	<b>\$ 757,170</b>	<b>\$ 740,684</b>	<b>\$ 719,386</b>	<b>\$ 695,522</b>	
38									
39	\$ 1,577,479,505	\$ 1,813,438,218	\$ 1,963,846,306	\$ 2,199,105,112	\$ 2,308,623,753	\$ 2,395,856,058	\$ 2,443,234,491	\$ 2,515,988,460	
40	\$ 0.0254	\$ 0.0232	\$ 0.0180	\$ 0.0175	\$ 0.0173	\$ 0.0174	\$ 0.0176	\$ 0.0177	
41									
42	<b>167.2%</b>	<b>160.0%</b>	<b>147.4%</b>	<b>133.6%</b>	<b>127.1%</b>	<b>120.7%</b>	<b>113.8%</b>	<b>106.9%</b>	
43									
44	<u>Notes:</u>								
45	Line 18 - Approved additional appropriations as of August 31, 2024.								
46	Line 29 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).								

(Internal Use Only)  
(No assurance is provided on this financial analysis.)



DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Health - 1159



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

Reassessment 2015 - 1224

Index	ACTUAL		ESTIMATED						
	2022	2023	2024	2025	2026	2027	2028	2029	
1	Operating Receipts:								
2	\$ 231,889	\$ 243,001	\$ 239,589	\$ 233,105	\$ 239,873	\$ 247,361	\$ 255,127	\$ 263,036	
3	(6,419)	(7,279)	(5,061)	(4,519)	(5,365)	(5,780)	(6,286)	(6,730)	
4	6,619	7,313	5,140	-	-	-	-	-	
5									
6	232,089	243,035	239,668	228,586	234,508	241,581	248,841	256,306	
7	19,744	20,116	19,644	19,115	19,670	20,284	20,920	21,569	
8	1,505	455	2,031	1,801	1,627	1,464	1,318	1,186	
9									
10	<b>Total Operating Receipts</b>	<b>253,338</b>	<b>263,606</b>	<b>261,343</b>	<b>249,502</b>	<b>255,805</b>	<b>263,329</b>	<b>271,079</b>	<b>279,061</b>
11									
12	Operating Disbursements:								
13	40,949	36,222	41,000	42,000	43,260	44,558	45,895	47,271	
14	1,114	1,346	4,600	4,500	4,635	4,774	4,917	5,065	
15	156,773	183,694	186,000	197,000	202,910	208,997	215,267	221,725	
16	-	2,136	5,000	5,000	5,000	5,000	5,000	5,000	
17									
18	<b>Total Operating Disbursements</b>	<b>198,836</b>	<b>223,398</b>	<b>236,600</b>	<b>248,500</b>	<b>255,805</b>	<b>263,329</b>	<b>271,079</b>	<b>279,061</b>
19									
20	Net Operating Receipts	54,502	40,208	24,743	1,002	-	-	-	-
21									
22	Other Receipts:								
23	Miscellaneous Receipts - Nonrecurring	-	73	-	-	-	-	-	-
24									
25	<b>Change in Fund Balance</b>	<b>54,502</b>	<b>40,281</b>	<b>24,743</b>	<b>1,002</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
26	Beginning Fund Balance	133,378	187,880	228,161	252,904	253,906	253,906	253,906	253,906
27									
28	<b>Ending Fund Balance</b>	<b>\$ 187,880</b>	<b>\$ 228,161</b>	<b>\$ 252,904</b>	<b>\$ 253,906</b>	<b>\$ 253,906</b>	<b>\$ 253,906</b>	<b>\$ 253,906</b>	<b>\$ 253,906</b>
29									
30	Net Assessed Value	\$1,577,479,505	\$1,813,438,218	\$1,963,846,306	\$2,199,105,112	\$2,308,623,753	\$2,395,856,058	\$2,443,234,491	\$2,515,988,460
31	Property Tax Rate	\$ 0.0147	\$ 0.0134	\$ 0.0122	\$ 0.0106	\$ 0.0104	\$ 0.0103	\$ 0.0104	\$ 0.0105
32									
33	Operating Balance Percentage	94.5%	102.1%	106.9%	102.2%	99.3%	96.4%	93.7%	91.0%
34									

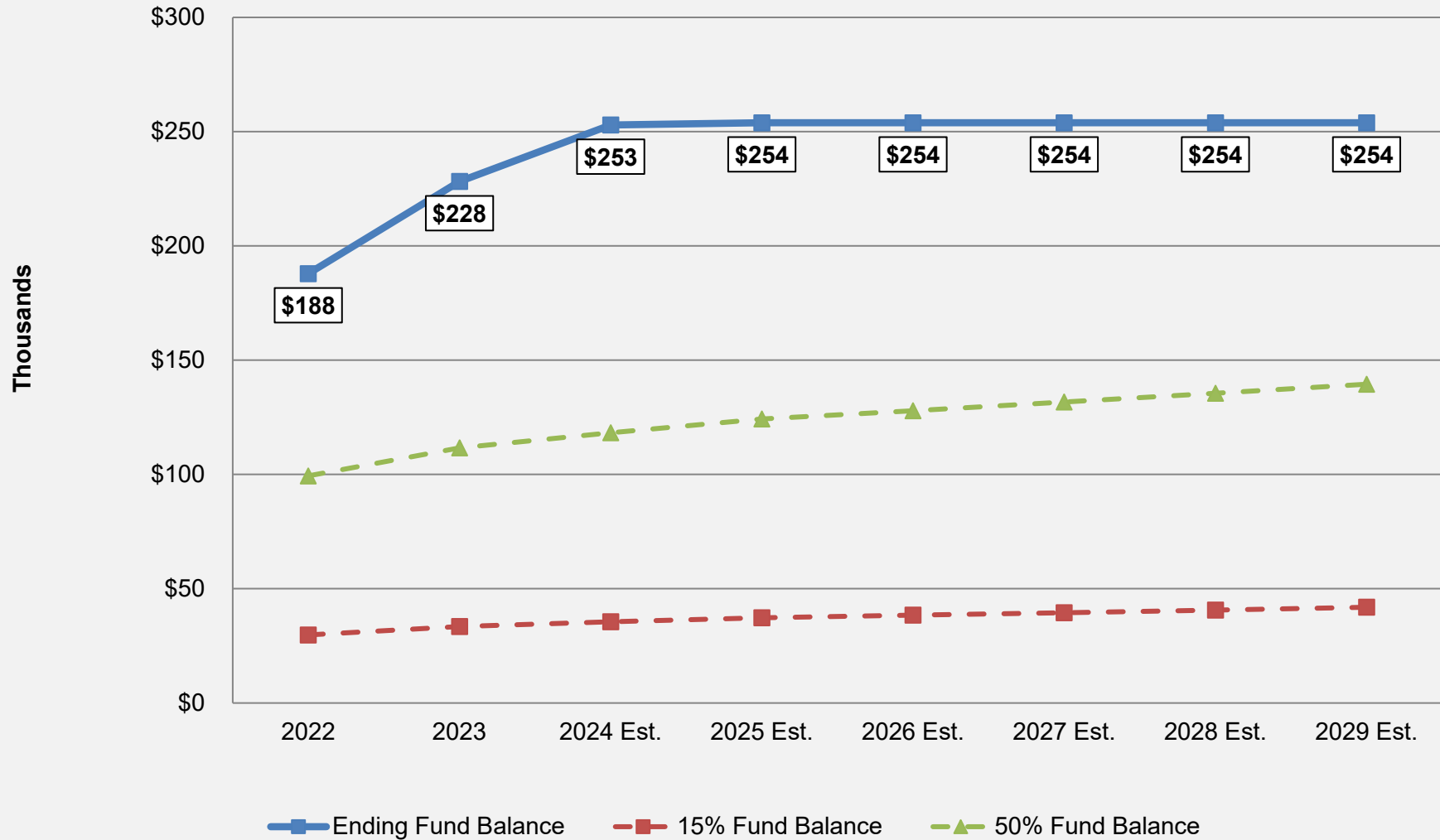
Notes:

Line 8 - 2024 is based upon year-to-date receipts as of August 31, 2024. 2025 - 2029 are based on 2022 actual earnings as a percentage of ending fund balance.

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Reassessment - 1224



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**  
**LIT Public Safety County Portion - 1113**

Index	ACTUAL		ESTIMATED					
	2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:							
2	\$ 974,653	\$ 1,049,191	\$ 1,071,684	\$ 1,217,867	\$ 1,250,901	\$ 1,284,832	\$ 1,319,682	\$ 1,355,478
3	65,321	101,966	126,316	-	-	-	-	-
4								
5	<b>1,039,974</b>	<b>1,151,157</b>	<b>1,198,000</b>	<b>1,217,867</b>	<b>1,250,901</b>	<b>1,284,832</b>	<b>1,319,682</b>	<b>1,355,478</b>
6								
7	Operating Disbursements:							
8	215,574	537,297	759,588	710,334	731,644	753,593	776,201	799,487
9	172,543	17,991	234,000	213,000	219,390	225,972	232,751	239,733
10	268,379	136,302	161,000	170,000	175,100	180,353	185,764	191,336
11	52,258	-	-	-	-	-	-	-
12	-	-	180	-	-	-	-	-
13								
14	<b>708,754</b>	<b>691,590</b>	<b>1,154,768</b>	<b>1,093,334</b>	<b>1,126,134</b>	<b>1,159,918</b>	<b>1,194,716</b>	<b>1,230,556</b>
15								
16	<b>331,220</b>	<b>459,567</b>	<b>43,232</b>	<b>124,533</b>	<b>124,767</b>	<b>124,914</b>	<b>124,966</b>	<b>124,922</b>
17								
18	Other Receipts:							
19	5,402	-	-	-	-	-	-	-
20								
21	Other Disbursements:							
22	344,460	-	-	-	-	-	-	-
23								
24	<b>(7,838)</b>	<b>459,567</b>	<b>43,232</b>	<b>124,533</b>	<b>124,767</b>	<b>124,914</b>	<b>124,966</b>	<b>124,922</b>
25	<b>887,130</b>	<b>879,292</b>	<b>1,338,859</b>	<b>1,382,091</b>	<b>1,506,624</b>	<b>1,631,391</b>	<b>1,756,305</b>	<b>1,881,271</b>
26								
27	<b>\$ 879,292</b>	<b>\$ 1,338,859</b>	<b>\$ 1,382,091</b>	<b>\$ 1,506,624</b>	<b>\$ 1,631,391</b>	<b>\$ 1,756,305</b>	<b>\$ 1,881,271</b>	<b>\$ 2,006,193</b>
28								
29	<b>124.1%</b>	<b>193.6%</b>	<b>119.7%</b>	<b>137.8%</b>	<b>144.9%</b>	<b>151.4%</b>	<b>157.5%</b>	<b>163.0%</b>

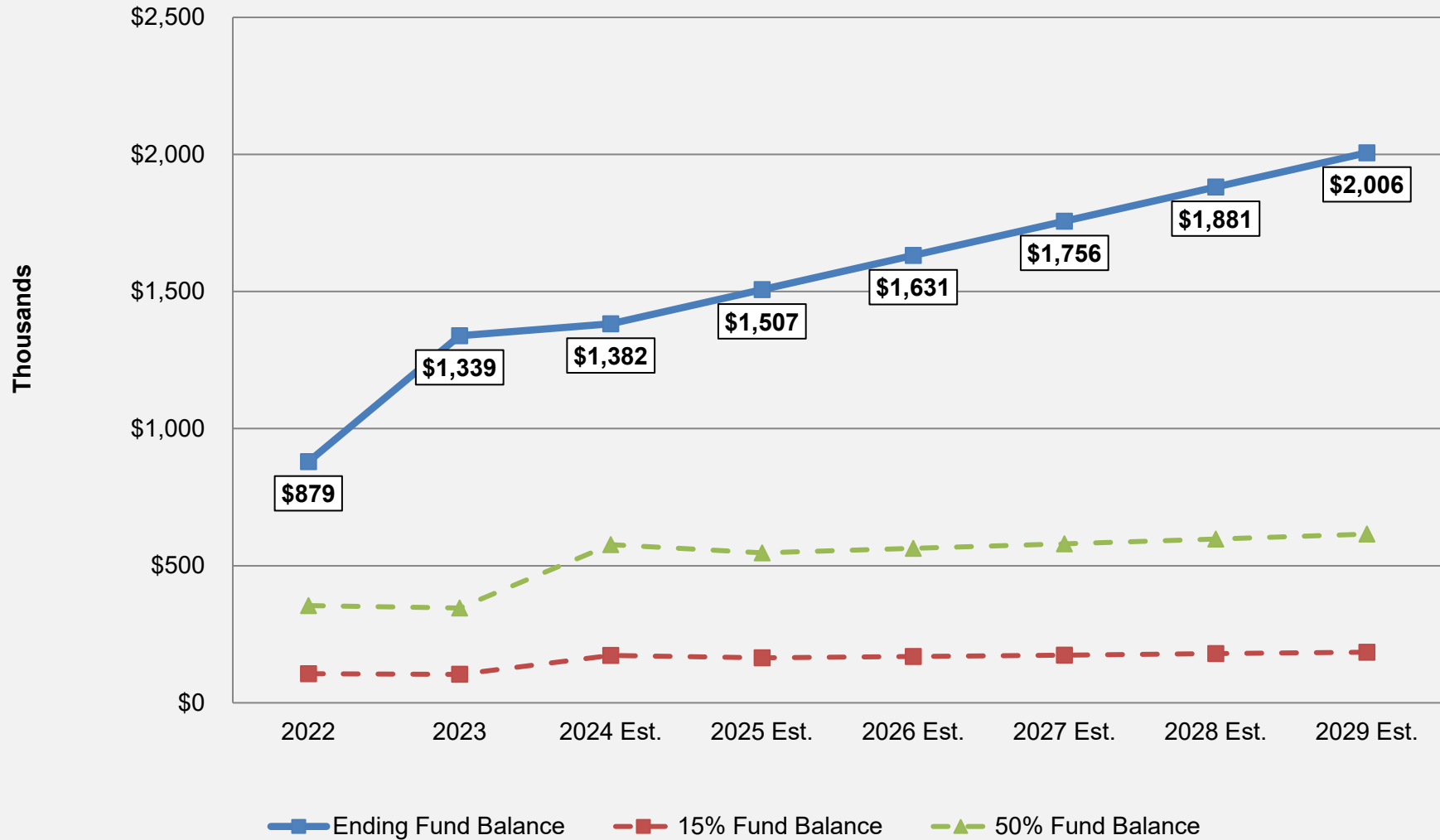
31 Notes:

32 Line 22 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700), IT Network Engineer (#4920), and County Wide 911 (#4930).

(Internal Use Only)  
 (No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
LIT Public Safety County Portion - 1113



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

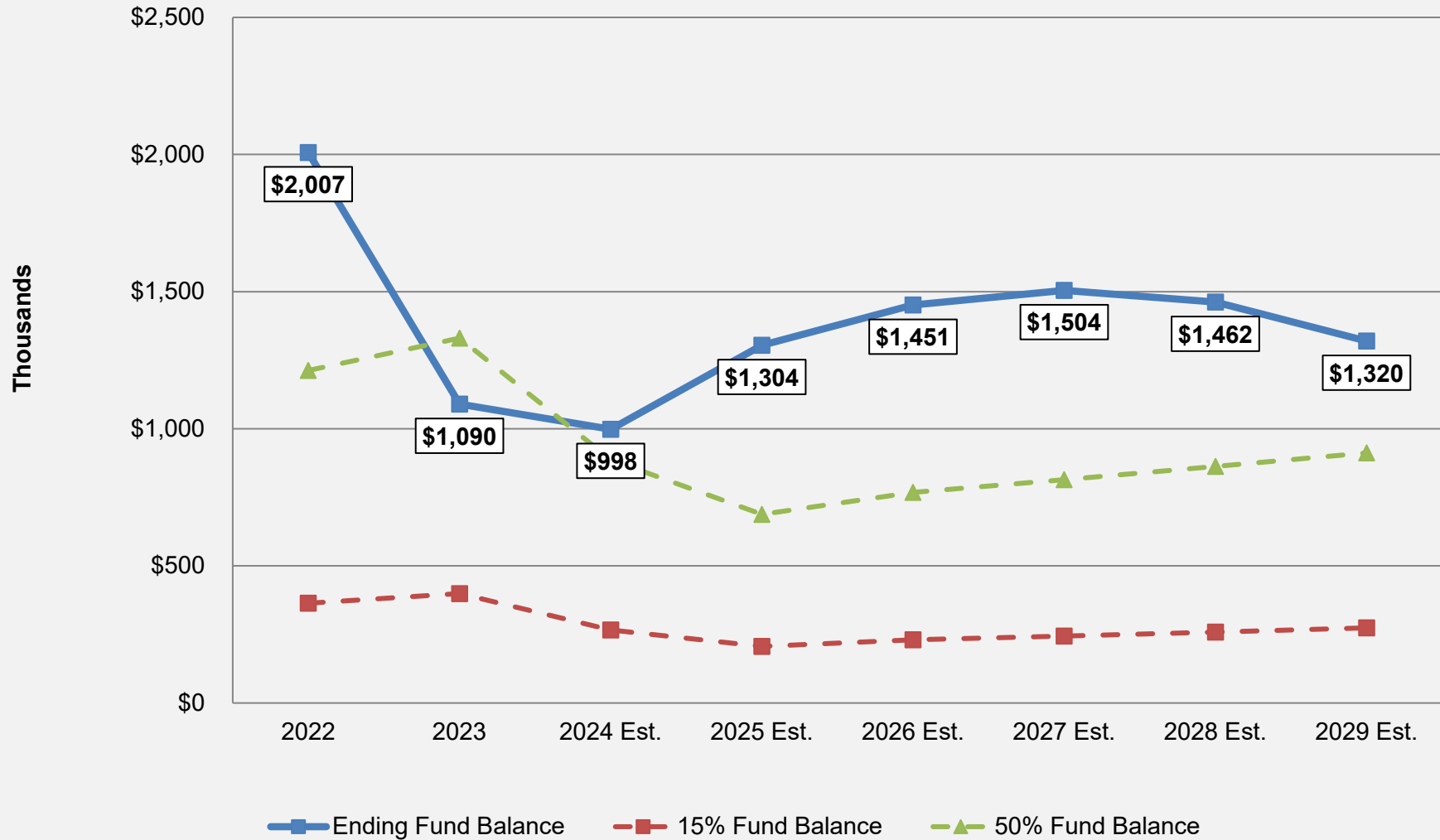
Highway - 1176

Index	ACTUAL		ESTIMATED					
	2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:							
2	\$ 2,610,471	\$ 1,655,650	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424
3	300	700	500	500	500	500	500	500
4	34,229	10,739	-	-	-	-	-	-
5								
6	<b>2,645,000</b>	<b>1,667,089</b>	<b>1,681,924</b>	<b>1,681,924</b>	<b>1,681,924</b>	<b>1,681,924</b>	<b>1,681,924</b>	<b>1,681,924</b>
7								
8	Operating Disbursements:							
9	1,314,621	1,924,653	2,436,139	2,129,780	2,193,673	2,259,484	2,327,268	2,397,086
10	418,473	438,932	618,600	593,600	611,408	629,750	648,643	668,102
11	288,280	244,638	287,900	298,100	307,043	316,254	325,742	335,514
12	402,978	52,933	104,500	104,500	104,500	104,500	104,500	104,500
13	-	-	4,000	-	-	-	-	-
14	-	-	45,735	-	-	-	-	-
15	-	-	(1,723,570)	(1,750,000)	(1,681,424)	(1,681,424)	(1,681,424)	(1,681,424)
16								
17	<b>2,424,352</b>	<b>2,661,156</b>	<b>1,773,304</b>	<b>1,375,980</b>	<b>1,535,200</b>	<b>1,628,564</b>	<b>1,724,729</b>	<b>1,823,778</b>
18								
19	<b>220,648</b>	<b>(994,067)</b>	<b>(91,380)</b>	<b>305,944</b>	<b>146,724</b>	<b>53,360</b>	<b>(42,805)</b>	<b>(141,854)</b>
20								
21	Other Receipts:							
22	4,406	76,457	-	-	-	-	-	-
23								
24	Other Disbursements:							
25	500,000	-	-	-	-	-	-	-
26								
27	<b>(274,946)</b>	<b>(917,610)</b>	<b>(91,380)</b>	<b>305,944</b>	<b>146,724</b>	<b>53,360</b>	<b>(42,805)</b>	<b>(141,854)</b>
28	<b>2,282,249</b>	<b>2,007,303</b>	<b>1,089,693</b>	<b>998,313</b>	<b>1,304,257</b>	<b>1,450,981</b>	<b>1,504,341</b>	<b>1,461,536</b>
29								
30	<b>\$ 2,007,303</b>	<b>\$ 1,089,693</b>	<b>\$ 998,313</b>	<b>\$ 1,304,257</b>	<b>\$ 1,450,981</b>	<b>\$ 1,504,341</b>	<b>\$ 1,461,536</b>	<b>\$ 1,319,682</b>
31								
32	<b>82.8%</b>	<b>40.9%</b>	<b>56.3%</b>	<b>94.8%</b>	<b>94.5%</b>	<b>92.4%</b>	<b>84.7%</b>	<b>72.4%</b>
33								
34	<u>Notes:</u>							
35	Line 13 - Approved additional appropriations as of August 31, 2024.							
36	Line 15 - 2024 adjustment assumes 50% of Highway expenditures are budgeted in MVH - Restricted (#1173). 2025 adjustment is per client. 2026 - 2029 are equal to 50% of estimated MVH receipts.							
37	Line 25 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).							

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Highway - 1176



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

**Park And Recreation - 1219**

Index	ACTUAL		ESTIMATED						
	2022	2023	2024	2025	2026	2027	2028	2029	
1	Operating Receipts:								
2	\$ 597,865	\$ 627,450	\$ 651,997	\$ 681,723	\$ 708,095	\$ 736,773	\$ 760,412	\$ 788,505	
3	(16,550)	(18,796)	(13,772)	(13,245)	(15,874)	(17,216)	(18,713)	(20,166)	
4	17,064	18,882	13,987	-	-	-	-	-	
5									
6	598,379	627,536	652,212	668,478	692,221	719,557	741,699	768,339	
7	50,582	51,941	53,458	55,901	58,064	60,415	62,354	64,657	
8	29,407	-	29,407	29,407	29,407	29,407	29,407	29,407	
9									
10	<b>678,368</b>	<b>679,477</b>	<b>735,077</b>	<b>753,786</b>	<b>779,692</b>	<b>809,379</b>	<b>833,460</b>	<b>862,403</b>	
11									
12	Operating Disbursements:								
13	296,836	398,531	669,822	596,558	614,455	632,888	651,875	671,431	
14	37,235	32,527	55,370	39,000	40,170	41,375	42,616	43,895	
15	127,632	129,936	165,025	180,350	185,761	191,333	197,073	202,986	
16	39,657	72,629	175,740	217,650	217,650	217,650	217,650	217,650	
17	-	-	22,449	-	-	-	-	-	
18	-	-	-	(5,920)	-	-	-	-	
19	-	-	(42,000)	-	-	-	-	-	
20									
21	<b>501,360</b>	<b>633,623</b>	<b>1,046,406</b>	<b>1,027,638</b>	<b>1,058,036</b>	<b>1,083,246</b>	<b>1,109,214</b>	<b>1,135,962</b>	
22									
23	177,008	45,854	(311,329)	(273,852)	(278,344)	(273,867)	(275,754)	(273,559)	
24									
25	Other Disbursements:								
26	122,346	-	-	-	-	-	-	-	
27									
28	54,662	45,854	(311,329)	(273,852)	(278,344)	(273,867)	(275,754)	(273,559)	
29	501,706	556,368	602,222	290,893	17,041	(261,303)	(535,170)	(810,924)	
30									
31	<b>\$ 556,368</b>	<b>\$ 602,222</b>	<b>\$ 290,893</b>	<b>\$ 17,041</b>	<b>\$ (261,303)</b>	<b>\$ (535,170)</b>	<b>\$ (810,924)</b>	<b>\$ (1,084,483)</b>	
32									
33	\$1,577,479,505	\$1,813,438,218	\$1,963,846,306	\$2,199,105,112	\$2,308,623,753	\$2,395,856,058	\$2,443,234,491	\$2,515,988,460	
34	\$ 0.0379	\$ 0.0346	\$ 0.0332	\$ 0.0310	\$ 0.0307	\$ 0.0308	\$ 0.0311	\$ 0.0313	
35									
36	111.0%	95.0%	27.8%	1.7%	-24.7%	-49.4%	-73.1%	-95.5%	

Notes:

Line 18 - 2025 budget was reduced by the DLGF due to insufficient projected revenues.

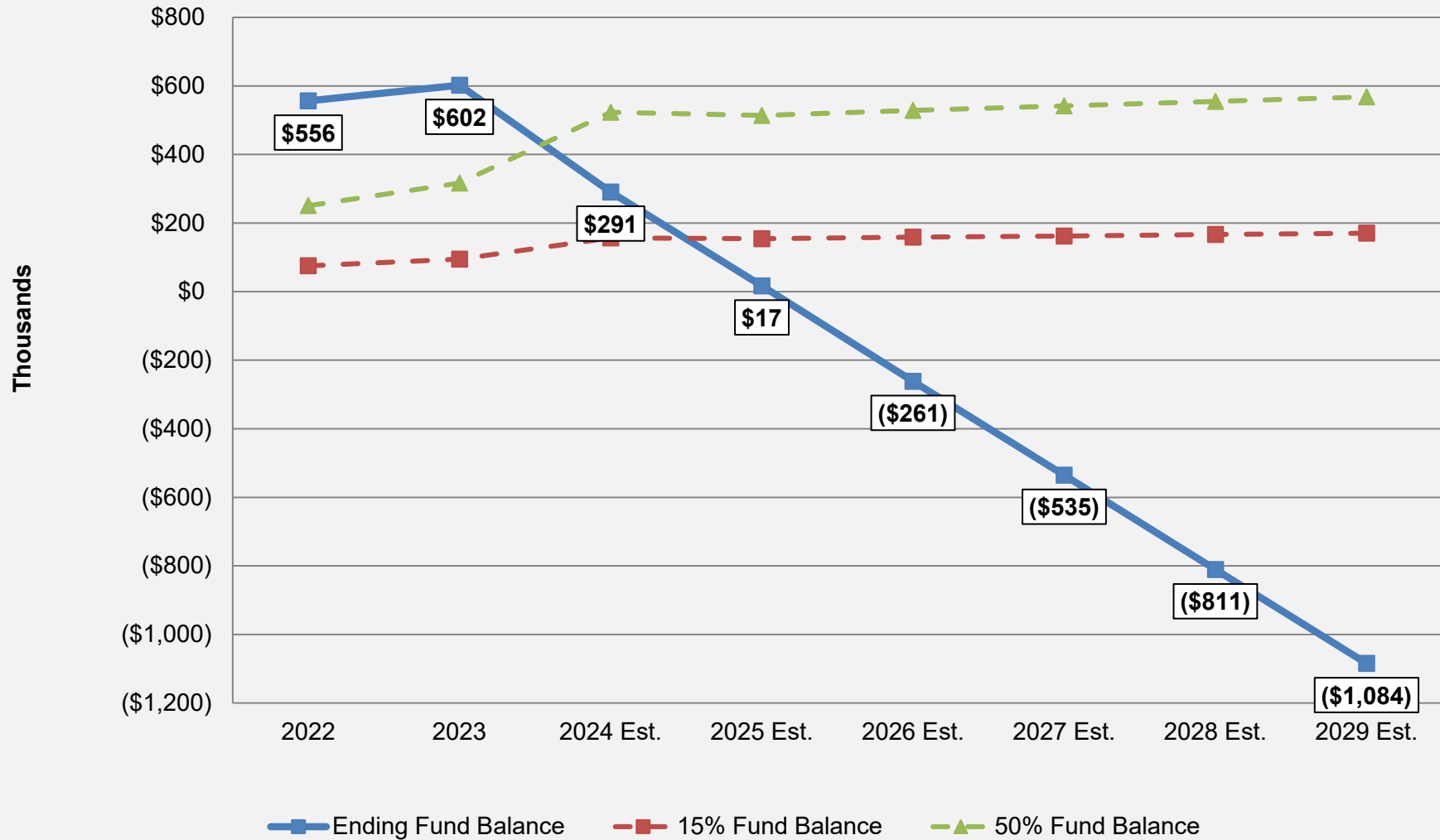
Line 26 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).

(Internal Use Only)  
(No assurance is provided on this financial analysis.)



DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Park and Recreation - 1219



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

Statewide 911 - 1222

Index		ACTUAL		ESTIMATED					
		2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:								
2	911 Telephone Service	\$ 381,625	\$ 387,837	\$ 387,837	\$ 387,837	\$ 387,837	\$ 387,837	\$ 387,837	\$ 387,837
3									
4	Operating Disbursements:								
5	Personal Services	353,317	347,654	403,850	425,870	438,646	451,805	465,360	479,320
6	Services and Charges	18,791	30,669	28,000	23,000	23,690	24,401	25,133	25,887
7	Additional Appropriations	-	-	3,055	-	-	-	-	-
8	Encumbrances	-	-	14,890	-	-	-	-	-
9									
10	Total Operating Disbursements	372,108	378,323	449,795	448,870	462,336	476,206	490,493	505,207
11									
12	Change in Fund Balance	9,517	9,514	(61,958)	(61,033)	(74,499)	(88,369)	(102,656)	(117,370)
13	Beginning Fund Balance	606,421	615,938	625,452	563,494	502,461	427,962	339,593	236,937
14									
15	<b>Ending Fund Balance</b>	<b>\$ 615,938</b>	<b>\$ 625,452</b>	<b>\$ 563,494</b>	<b>\$ 502,461</b>	<b>\$ 427,962</b>	<b>\$ 339,593</b>	<b>\$ 236,937</b>	<b>\$ 119,567</b>
16									
17	Operating Balance Percentage	165.5%	165.3%	125.3%	111.9%	92.6%	71.3%	48.3%	23.7%

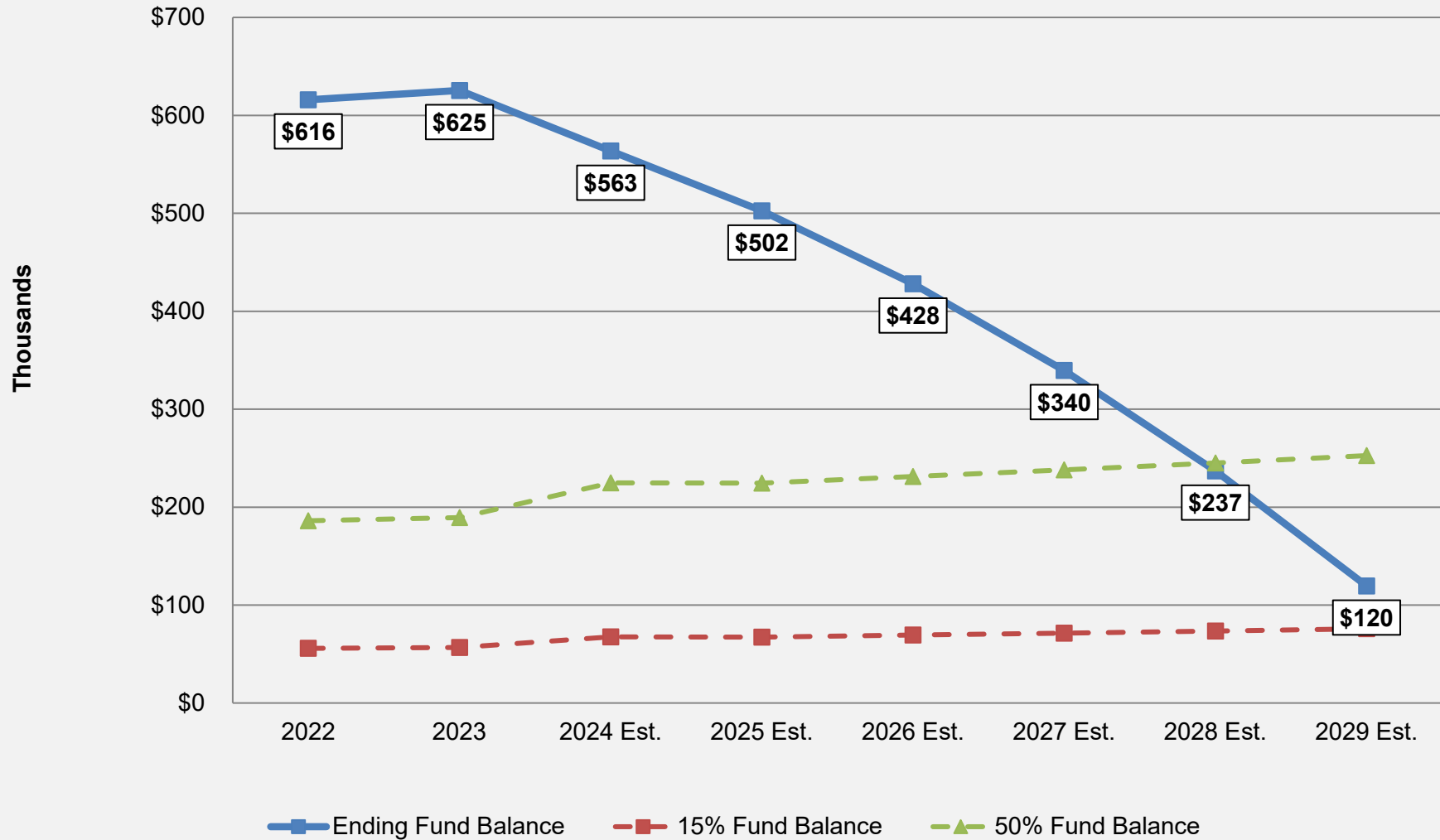
Notes:

Line 7 - Approved additional appropriations as of August 31, 2024.

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Statewide 911 - 1222



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

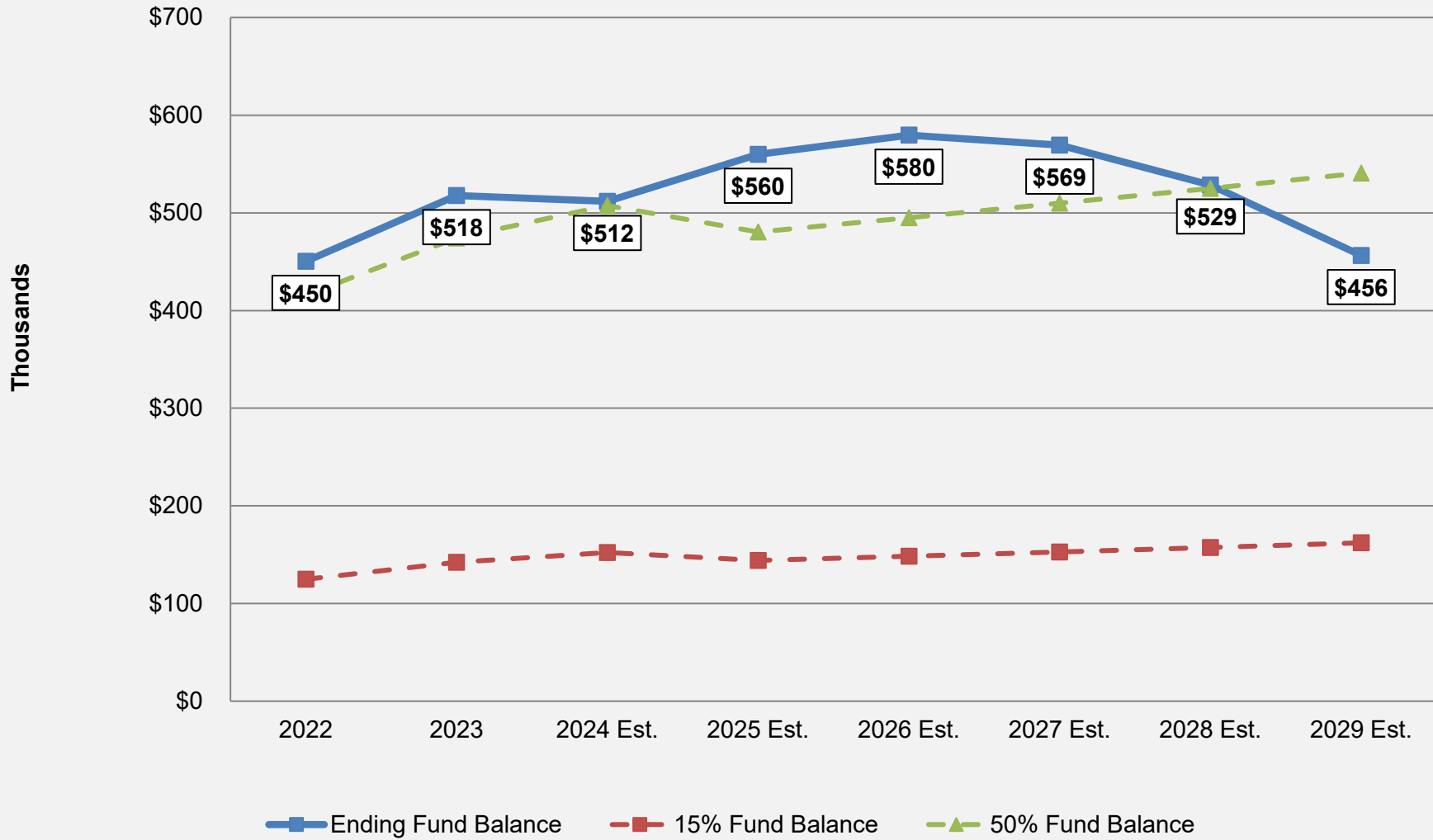
**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**  
County Wide 911 - 4930

Index	ACTUAL		ESTIMATED						
	2022	2023	2024	2025	2026	2027	2028	2029	
1	Operating Receipts:								
2	\$ 467,504	\$ 505,960	\$ 489,063	\$ 489,063	\$ 489,063	\$ 489,063	\$ 489,063	\$ 489,063	\$ 489,063
3	556,000	510,000	520,000	520,000	520,000	520,000	520,000	520,000	520,000
4	325	25	275	275	275	275	275	275	275
5									
6	<b>1,023,829</b>	<b>1,015,985</b>	<b>1,009,338</b>	<b>1,009,338</b>	<b>1,009,338</b>	<b>1,009,338</b>	<b>1,009,338</b>	<b>1,009,338</b>	<b>1,009,338</b>
7									
8	Operating Disbursements:								
9	725,341	819,384	837,703	813,064	837,456	862,580	888,457	915,111	
10	4,055	9,611	5,000	5,000	5,150	5,305	5,464	5,628	
11	102,432	119,700	148,092	142,929	147,217	151,633	156,182	160,868	
12	-	-	11,244	-	-	-	-	-	
13	-	-	13,115	-	-	-	-	-	
14									
15	<b>831,828</b>	<b>948,695</b>	<b>1,015,154</b>	<b>960,993</b>	<b>989,823</b>	<b>1,019,518</b>	<b>1,050,103</b>	<b>1,081,607</b>	
16									
17	<b>192,001</b>	<b>67,290</b>	<b>(5,816)</b>	<b>48,345</b>	<b>19,515</b>	<b>(10,180)</b>	<b>(40,765)</b>	<b>(72,269)</b>	
18									
19	Other Disbursements:								
20	-	-	187	-	-	-	-	-	
21									
22	<b>192,001</b>	<b>67,290</b>	<b>(6,003)</b>	<b>48,345</b>	<b>19,515</b>	<b>(10,180)</b>	<b>(40,765)</b>	<b>(72,269)</b>	
23	<b>258,375</b>	<b>450,376</b>	<b>517,666</b>	<b>511,663</b>	<b>560,008</b>	<b>579,523</b>	<b>569,343</b>	<b>528,578</b>	
24									
25	<b>\$ 450,376</b>	<b>\$ 517,666</b>	<b>\$ 511,663</b>	<b>\$ 560,008</b>	<b>\$ 579,523</b>	<b>\$ 569,343</b>	<b>\$ 528,578</b>	<b>\$ 456,309</b>	
26									
27	<b>54.1%</b>	<b>54.6%</b>	<b>50.4%</b>	<b>58.3%</b>	<b>58.5%</b>	<b>55.8%</b>	<b>50.3%</b>	<b>42.2%</b>	
28									
29	<u>Notes:</u>								
30	Line 2 - Installment payments from Greensburg for dispatch.								
31	Line 3 - Installment payments from the County for dispatch health insurance.								
32	Line 15 - 2025 - 2029 estimated disbursements are based upon growth assumptions.								

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
County Wide 911 - 4930



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

**DECATUR COUNTY, INDIANA**

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

**CAPITAL AND SPECIAL REVENUE FUNDS**

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

LIT Economic Dev. - 1112

Index	ACTUAL		ESTIMATED						
	2022	2023	2024	2025	2026	2027	2028	2029	
1	Operating Receipts:								
2	\$ 971,696	\$ 1,030,331	\$ 970,450	\$ 1,120,449	\$ 1,149,240	\$ 1,178,771	\$ 1,209,061	\$ 1,240,129	
3	65,051	101,556	125,933	-	-	-	-	-	
4	3,525	914	32,966	29,695	28,420	27,225	26,097	25,027	
5									
6	<b>1,040,272</b>	<b>1,132,801</b>	<b>1,129,349</b>	<b>1,150,144</b>	<b>1,177,660</b>	<b>1,205,996</b>	<b>1,235,158</b>	<b>1,265,156</b>	
7									
8	Operating Disbursements:								
9	164,098	515,475	418,500	468,500	482,555	497,032	511,943	527,301	
10	92,400	-	412,500	512,500	512,500	512,500	512,500	512,500	
11									
12	<b>256,498</b>	<b>515,475</b>	<b>831,000</b>	<b>981,000</b>	<b>995,055</b>	<b>1,009,532</b>	<b>1,024,443</b>	<b>1,039,801</b>	
13									
14	<b>783,774</b>	<b>617,326</b>	<b>298,349</b>	<b>169,144</b>	<b>182,605</b>	<b>196,464</b>	<b>210,715</b>	<b>225,355</b>	
15	967,563	1,751,337	2,368,663	2,667,012	2,836,156	3,018,761	3,215,225	3,425,940	
16									
17	<b>\$ 1,751,337</b>	<b>\$ 2,368,663</b>	<b>\$ 2,667,012</b>	<b>\$ 2,836,156</b>	<b>\$ 3,018,761</b>	<b>\$ 3,215,225</b>	<b>\$ 3,425,940</b>	<b>\$ 3,651,295</b>	
18									
19	682.8%	459.5%	320.9%	289.1%	303.4%	318.5%	334.4%	351.2%	

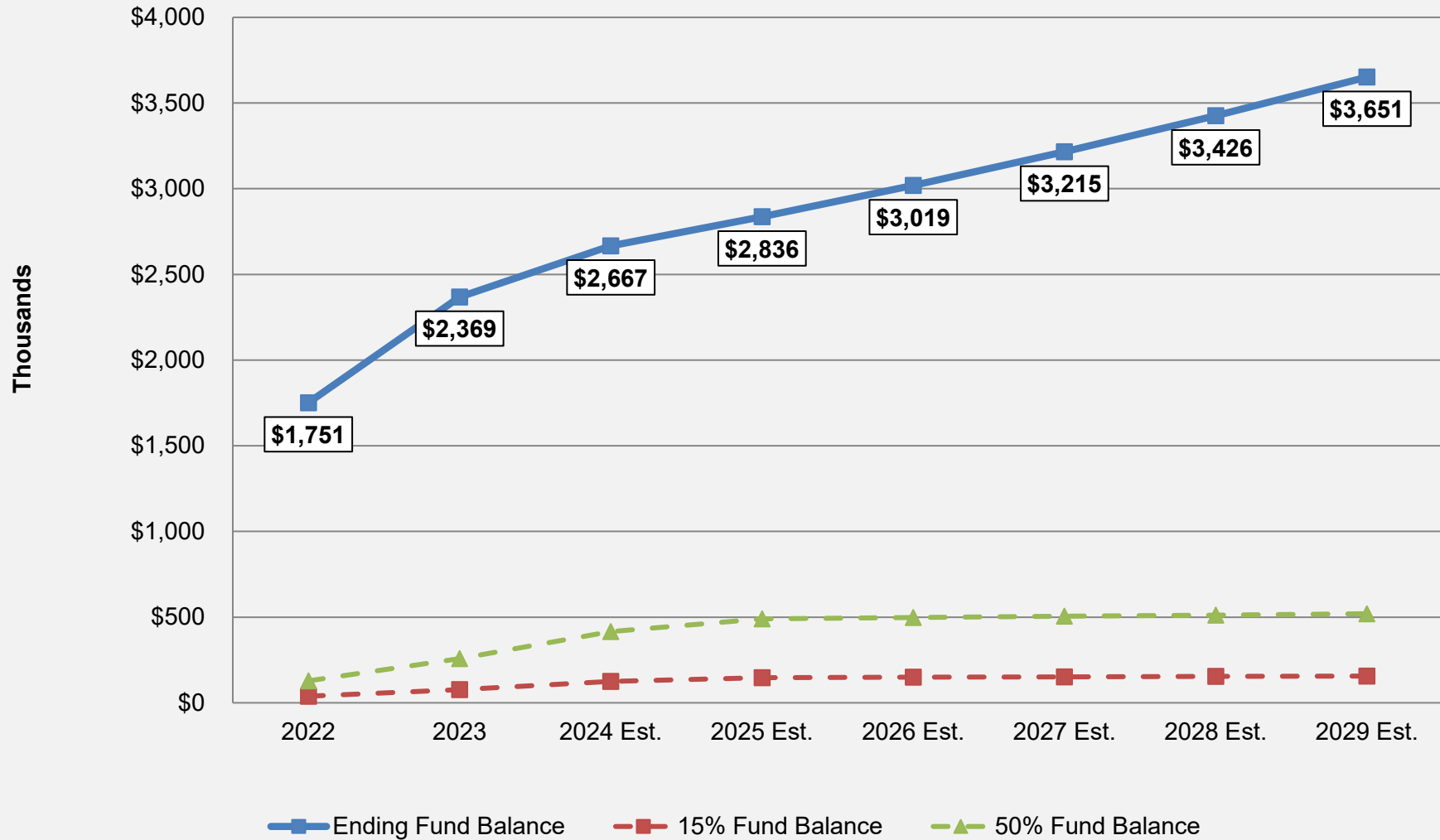
Notes:

Line 4 - 2024 is based upon year-to-date receipts as of August 31, 2024. 2025 - 2029 are based on 2022 actual earnings as a percentage of ending fund balance.

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
LIT Economic Dev. - 1112



(Internal Use Only)  
(No assurance is provided on this financial analysis.)



DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

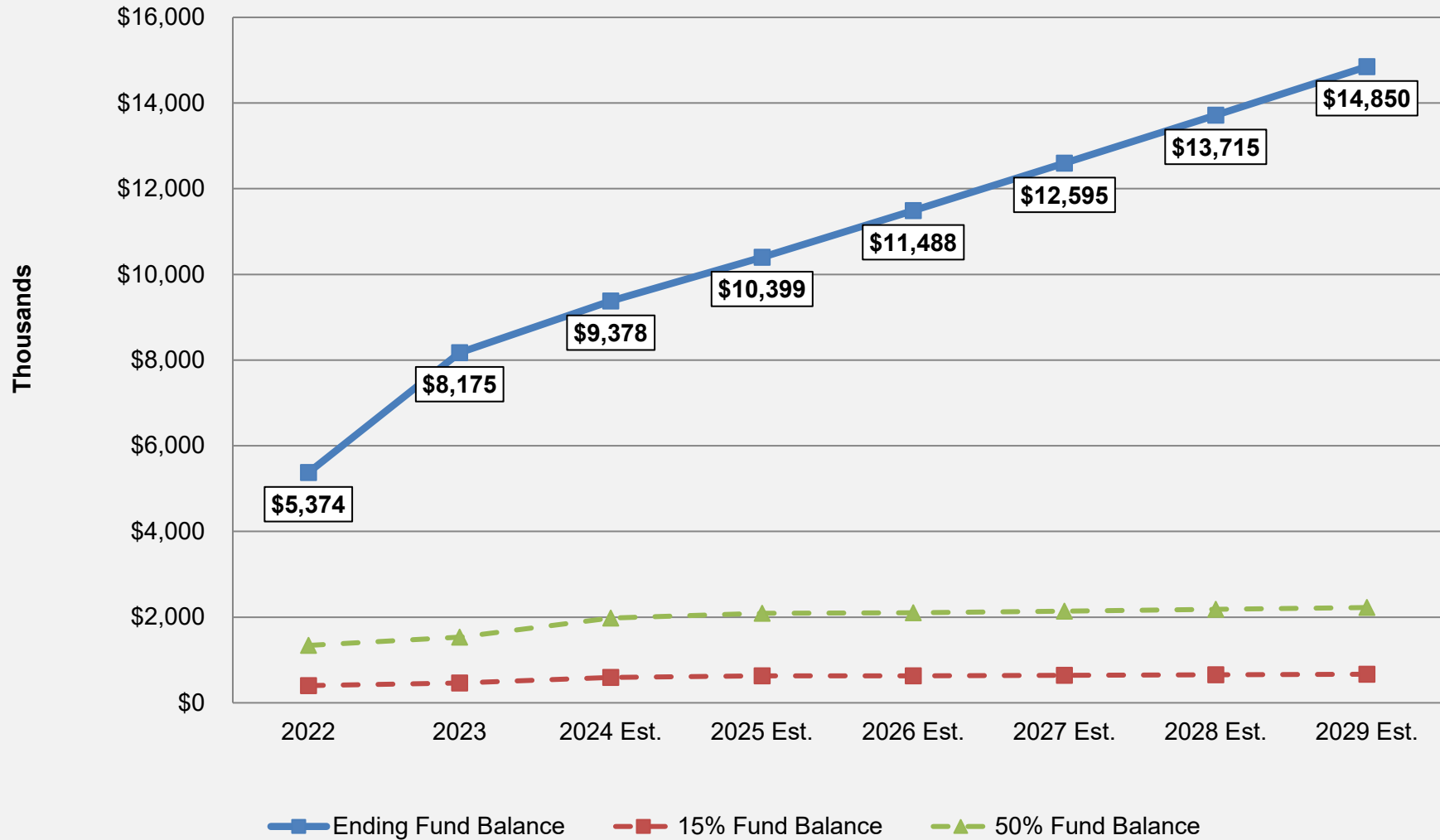
**Special Purpose Tax (Jail) - 1114**

Index		ACTUAL		ESTIMATED					
		2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:								
2	LIT - Special Purpose	\$ 4,202,206	\$ 4,539,290	\$ 4,619,064	\$ 5,199,710	\$ 5,293,005	\$ 5,387,974	\$ 5,484,646	\$ 5,583,054
3	LIT - Supplemental Distribution	280,501	439,297	545,128	-	-	-	-	-
4									
5	<b>Total Operating Receipts</b>	<b>4,482,707</b>	<b>4,978,587</b>	<b>5,164,192</b>	<b>5,199,710</b>	<b>5,293,005</b>	<b>5,387,974</b>	<b>5,484,646</b>	<b>5,583,054</b>
6									
7	Operating Disbursements:								
8	Personal Services	320,339	1,243,424	1,572,083	1,812,244	1,866,611	1,922,610	1,980,288	2,039,697
9	Supplies	324,427	-	260,000	225,000	231,750	238,703	245,864	253,239
10	Services and Charges	446,308	266,738	490,000	505,000	520,150	535,755	551,827	568,382
11	Debt Service	1,546,000	1,547,500	1,600,000	1,600,000	1,548,000	1,547,000	1,549,000	1,550,000
12	Capital Outlays	42,480	8,128	39,100	37,100	37,100	37,100	37,100	37,100
13									
14	<b>Total Operating Disbursements</b>	<b>2,679,554</b>	<b>3,065,790</b>	<b>3,961,183</b>	<b>4,179,344</b>	<b>4,203,611</b>	<b>4,281,168</b>	<b>4,364,079</b>	<b>4,448,418</b>
15									
16	Net Operating Receipts	1,803,153	1,912,797	1,203,009	1,020,366	1,089,394	1,106,806	1,120,567	1,134,636
17									
18	Other Receipts:								
19	Miscellaneous Receipts - Nonrecurring	36,524	975,680	-	-	-	-	-	-
20									
21	Other Disbursements:								
22	Transfers Out - Transferred to Another Fund	565,992	-	-	-	-	-	-	-
23	Other Disbursements	-	87,500	-	-	-	-	-	-
24									
25	<b>Total Other Disbursements</b>	<b>565,992</b>	<b>87,500</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
26									
27	<b>Change in Fund Balance</b>	<b>1,273,685</b>	<b>2,800,977</b>	<b>1,203,009</b>	<b>1,020,366</b>	<b>1,089,394</b>	<b>1,106,806</b>	<b>1,120,567</b>	<b>1,134,636</b>
28	Beginning Fund Balance	4,100,532	5,374,217	8,175,194	9,378,203	10,398,569	11,487,963	12,594,769	13,715,336
29									
30	<b>Ending Fund Balance</b>	<b>\$ 5,374,217</b>	<b>\$ 8,175,194</b>	<b>\$ 9,378,203</b>	<b>\$ 10,398,569</b>	<b>\$ 11,487,963</b>	<b>\$ 12,594,769</b>	<b>\$ 13,715,336</b>	<b>\$ 14,849,972</b>
31									
32	Operating Balance Percentage	200.6%	266.7%	236.8%	248.8%	273.3%	294.2%	314.3%	333.8%
33									
34	<b>Notes:</b>								
35	Line 11 - Represents lease payments for the Lease Rental Revenue Bonds, Series 2018 (maturing 1/1/2038).								
36	Line 22 - 2022 represents transfers out to Special Non-Reverting Health Insurance (#4700).								

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Special Purpose Tax (Jail) - 1114



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

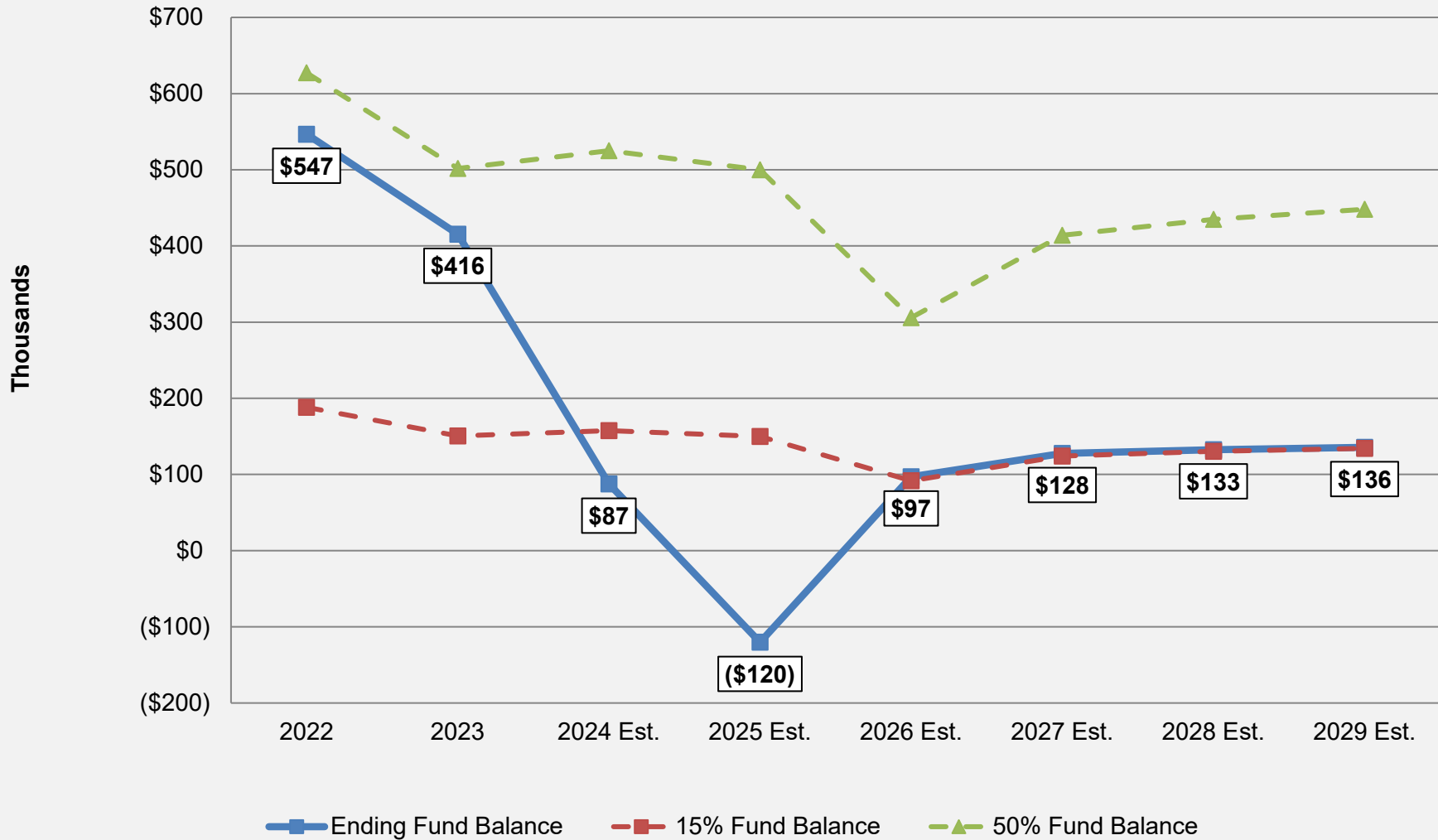
Cumulative Bridge - 1135

Index	ACTUAL		ESTIMATED					
	2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:							
2	\$ 446,427	\$ 513,203	\$ 653,961	\$ 732,302	\$ 768,772	\$ 797,820	\$ 813,597	\$ 837,824
3	(12,358)	(15,374)	(13,813)	(14,248)	(17,229)	(18,618)	(20,012)	(21,439)
4	12,742	15,444	14,029	-	-	-	-	-
5								
6	446,811	513,273	654,177	718,054	751,543	779,202	793,585	816,385
7	37,578	42,483	53,619	60,049	63,039	65,421	66,715	68,702
8	32,541	-	-	-	-	-	-	-
9								
10	<b>516,930</b>	<b>555,756</b>	<b>707,796</b>	<b>778,103</b>	<b>814,582</b>	<b>844,623</b>	<b>860,300</b>	<b>885,087</b>
11								
12	Operating Disbursements:							
13	-	-	50,000	50,000	51,500	53,045	54,636	56,275
14	1,254,370	1,003,577	1,000,000	950,000	560,000	775,000	815,000	840,000
15								
16	<b>1,254,370</b>	<b>1,003,577</b>	<b>1,050,000</b>	<b>1,000,000</b>	<b>611,500</b>	<b>828,045</b>	<b>869,636</b>	<b>896,275</b>
17								
18	<b>(737,440)</b>	<b>(447,821)</b>	<b>(342,204)</b>	<b>(221,897)</b>	<b>203,082</b>	<b>16,578</b>	<b>(9,336)</b>	<b>(11,188)</b>
19								
20	Other Receipts:							
21	18,464	9,862	14,163	14,163	14,163	14,163	14,163	14,163
22	-	26,722	-	-	-	-	-	-
23	-	280,000	-	-	-	-	-	-
24								
25	<b>18,464</b>	<b>316,584</b>	<b>14,163</b>	<b>14,163</b>	<b>14,163</b>	<b>14,163</b>	<b>14,163</b>	<b>14,163</b>
26								
27	<b>(718,976)</b>	<b>(131,237)</b>	<b>(328,041)</b>	<b>(207,734)</b>	<b>217,245</b>	<b>30,741</b>	<b>4,827</b>	<b>2,975</b>
28	<b>1,265,735</b>	<b>546,759</b>	<b>415,522</b>	<b>87,481</b>	<b>(120,253)</b>	<b>96,992</b>	<b>127,733</b>	<b>132,560</b>
29								
30	<b>\$ 546,759</b>	<b>\$ 415,522</b>	<b>\$ 87,481</b>	<b>\$ (120,253)</b>	<b>\$ 96,992</b>	<b>\$ 127,733</b>	<b>\$ 132,560</b>	<b>\$ 135,535</b>
31								
32	\$ 1,577,479,505	\$ 1,813,438,218	\$ 1,963,846,306	\$ 2,199,105,112	\$ 2,308,623,753	\$ 2,395,856,058	\$ 2,443,234,491	\$ 2,515,988,460
33	\$ 0.0283	\$ 0.0283	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333
34								
35	<b>43.6%</b>	<b>41.4%</b>	<b>8.3%</b>	<b>-12.0%</b>	<b>15.9%</b>	<b>15.4%</b>	<b>15.2%</b>	<b>15.1%</b>
36								
37	<u>Notes:</u>							
38	Line 14 - 2023 represents transfers in from MVH-Restricted (#1173).							
39	Line 23 - Capital outlays for 2026 through 2029 assumes cash reserves will not fall below 15% of disbursements.							

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Cumulative Bridge - 1135



(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

**Cum. Cap. Development Fund - 1138**

Index	ACTUAL		ESTIMATED					
	2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:							
2	\$ 235,044	\$ 270,202	\$ 653,961	\$ 732,302	\$ 768,772	\$ 797,820	\$ 813,597	\$ 837,824
3	(6,507)	(8,094)	(13,813)	(14,248)	(17,229)	(18,618)	(20,012)	(21,439)
4	6,709	8,132	14,029	-	-	-	-	-
5								
6	235,246	270,240	654,177	718,054	751,543	779,202	793,585	816,385
7	19,839	22,367	53,619	60,049	63,039	65,421	66,715	68,702
8	-	10,068	19,983	14,904	13,749	12,999	12,502	12,087
9								
10	<b>255,085</b>	<b>302,675</b>	<b>727,779</b>	<b>793,007</b>	<b>828,331</b>	<b>857,622</b>	<b>872,802</b>	<b>897,174</b>
11								
12	Operating Disbursements:							
13	477,440	442,089	815,000	759,950	759,950	759,950	759,950	759,950
14	-	-	5,500	-	-	-	-	-
15	-	-	3,231	-	-	-	-	-
16								
17	<b>477,440</b>	<b>442,089</b>	<b>823,731</b>	<b>759,950</b>	<b>759,950</b>	<b>759,950</b>	<b>759,950</b>	<b>759,950</b>
18								
19	(222,355)	(139,414)	(95,952)	33,057	68,381	97,672	112,852	137,224
20								
21	Other Receipts:							
22	1,380,600	136,394	-	-	-	-	-	-
23								
24	Other Disbursements:							
25	300,000	-	-	-	-	-	-	-
26								
27	858,245	(3,020)	(95,952)	33,057	68,381	97,672	112,852	137,224
28	562,238	1,420,483	1,417,463	1,321,511	1,354,568	1,422,949	1,520,621	1,633,473
29								
30	<b>\$ 1,420,483</b>	<b>\$ 1,417,463</b>	<b>\$ 1,321,511</b>	<b>\$ 1,354,568</b>	<b>\$ 1,422,949</b>	<b>\$ 1,520,621</b>	<b>\$ 1,633,473</b>	<b>\$ 1,770,697</b>
31								
32	\$1,577,479,505	\$1,813,438,218	\$1,963,846,306	\$2,199,105,112	\$2,308,623,753	\$2,395,856,058	\$2,443,234,491	\$2,515,988,460
33	\$ 0.0149	\$ 0.0149	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333	\$ 0.0333
34								
35	297.5%	320.6%	160.4%	178.2%	187.2%	200.1%	214.9%	233.0%

Notes:

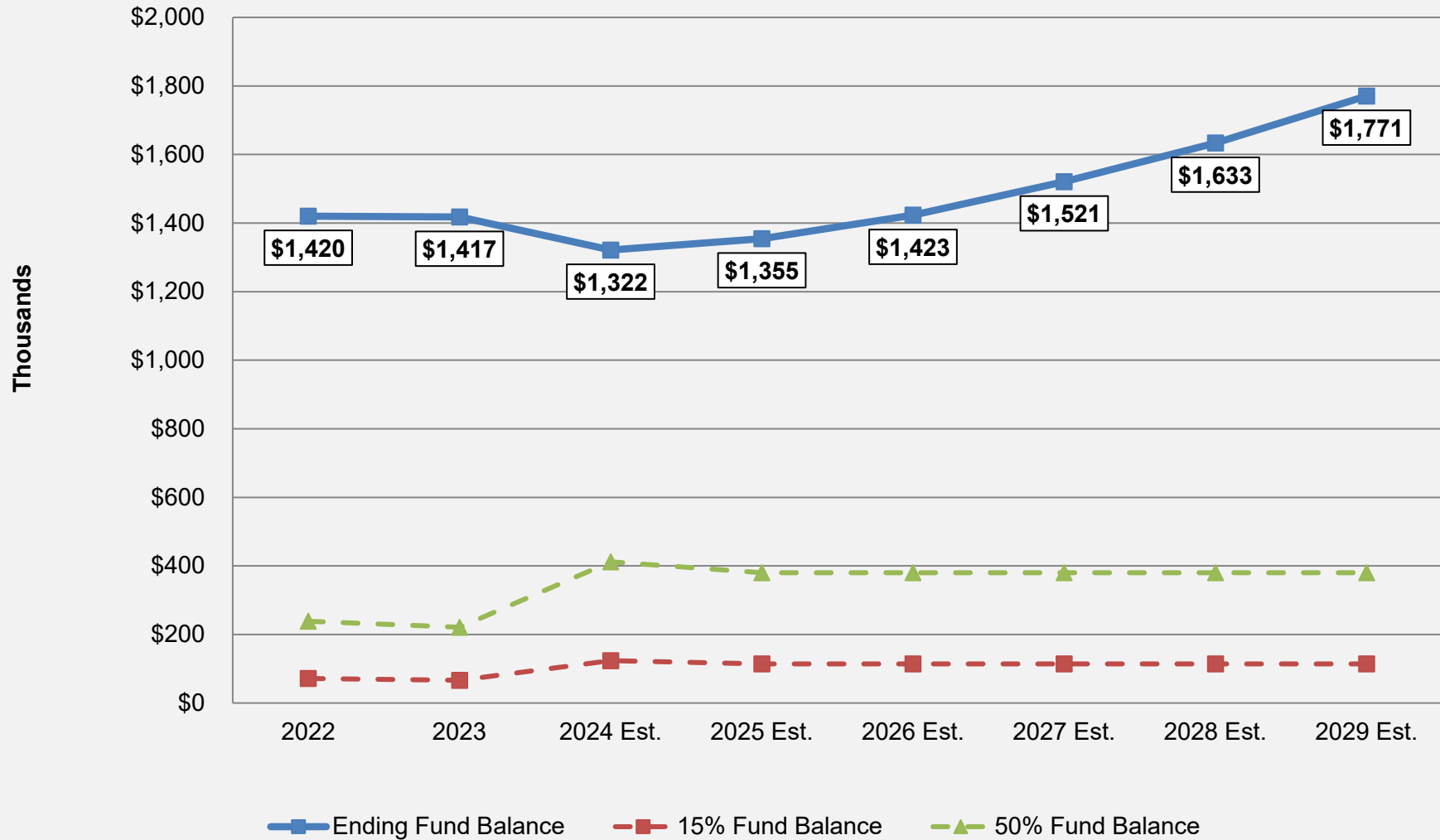
Line 8 - 2024 is based upon year-to-date receipts as of August 31, 2024.

Line 14 - Approved additional appropriations as of August 31, 2024.

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
 Cum. Cap. Development Fund - 1138



(Internal Use Only)  
 (No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

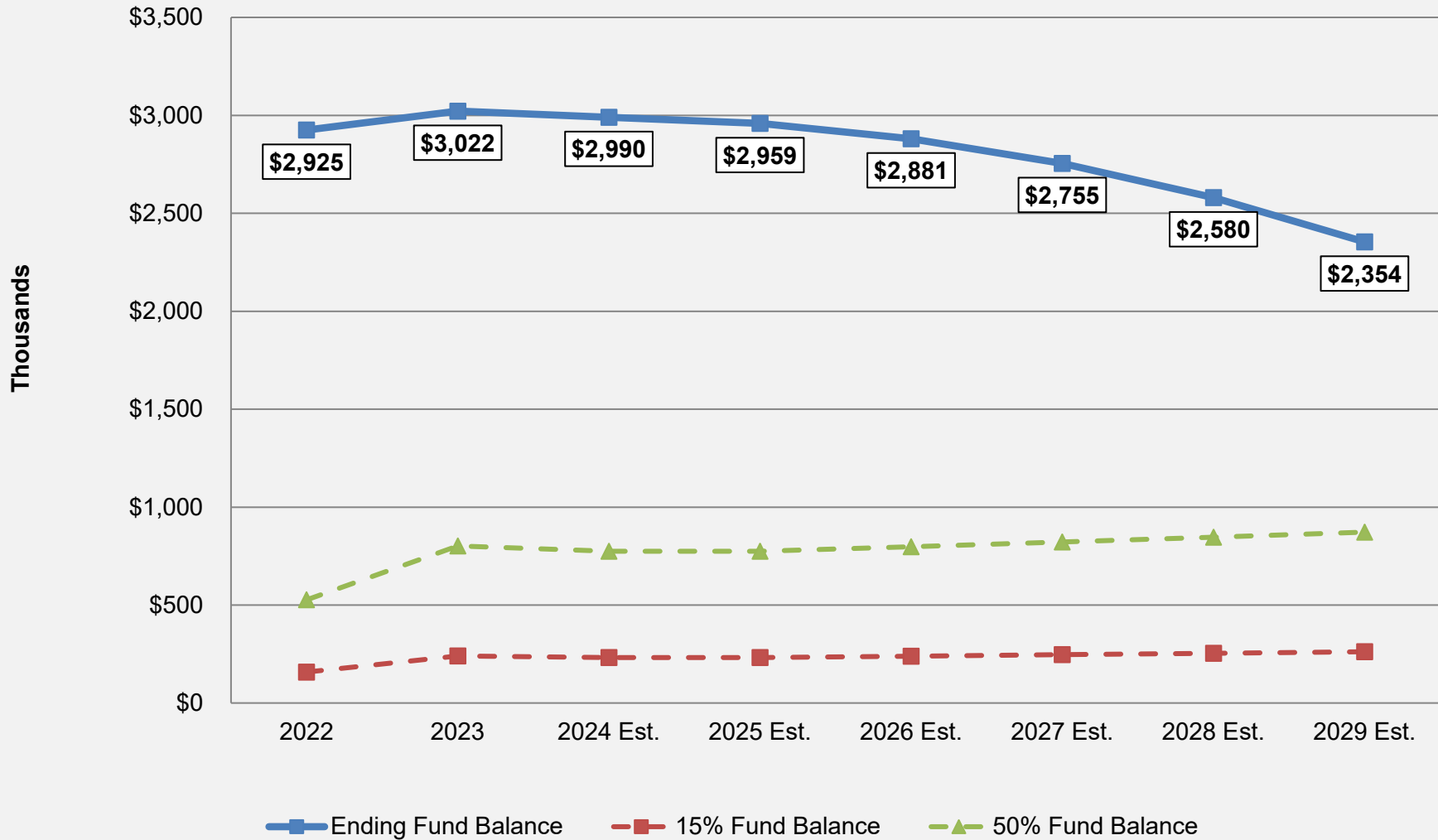
Local Road and Street - 1169

Index	ACTUAL		ESTIMATED						
	2022	2023	2024	2025	2026	2027	2028	2029	
1	Operating Receipts:								
2	\$ 460,841	\$ 472,460	\$ 478,762	\$ 478,762	\$ 478,762	\$ 478,762	\$ 478,762	\$ 478,762	\$ 478,762
3	851,164	1,228,448	1,039,806	1,039,806	1,039,806	1,039,806	1,039,806	1,039,806	1,039,806
4									
5	<b>1,312,005</b>	<b>1,700,908</b>	<b>1,518,568</b>	<b>1,518,568</b>	<b>1,518,568</b>	<b>1,518,568</b>	<b>1,518,568</b>	<b>1,518,568</b>	<b>1,518,568</b>
6									
7	Operating Disbursements:								
8	886,331	1,409,583	1,350,000	1,350,000	1,390,500	1,432,215	1,475,181	1,519,437	
9	166,860	194,350	200,000	200,000	206,000	212,180	218,545	225,102	
10									
11	<b>1,053,191</b>	<b>1,603,933</b>	<b>1,550,000</b>	<b>1,550,000</b>	<b>1,596,500</b>	<b>1,644,395</b>	<b>1,693,726</b>	<b>1,744,539</b>	
12									
13	258,814	96,975	(31,432)	(31,432)	(77,932)	(125,827)	(175,158)	(225,971)	
14									
15	Other Receipts:								
16	5	-	-	-	-	-	-	-	
17									
18	258,819	96,975	(31,432)	(31,432)	(77,932)	(125,827)	(175,158)	(225,971)	
19	2,665,935	2,924,754	3,021,729	2,990,297	2,958,865	2,880,933	2,755,106	2,579,948	
20									
21	<b>\$ 2,924,754</b>	<b>\$ 3,021,729</b>	<b>\$ 2,990,297</b>	<b>\$ 2,958,865</b>	<b>\$ 2,880,933</b>	<b>\$ 2,755,106</b>	<b>\$ 2,579,948</b>	<b>\$ 2,353,977</b>	
22									
23	Operating Balance Percentage	277.7%	188.4%	192.9%	190.9%	180.5%	167.5%	152.3%	134.9%

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
Local Road and Street - 1169



(Internal Use Only)  
(No assurance is provided on this financial analysis.)



DECATUR COUNTY, INDIANA

**ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029**

**MVH Restricted - 1173**

Index	ACTUAL		ESTIMATED					
	2022	2023	2024	2025	2026	2027	2028	2029
1	Operating Receipts:							
2	\$ 1,597,222	\$ 1,655,650	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424	\$ 1,681,424
3								
4	Operating Disbursements:							
5	1,071,824	701,836	-	-	-	-	-	-
6	1,096	-	-	-	-	-	-	-
7	-	-	1,723,570	1,750,000	1,681,424	1,681,424	1,681,424	1,681,424
8								
9	1,072,920	701,836	1,723,570	1,750,000	1,681,424	1,681,424	1,681,424	1,681,424
10								
11	524,302	953,814	(42,146)	(68,576)	-	-	-	-
12								
13	Other Disbursements:							
14	-	280,000	-	-	-	-	-	-
15								
16	524,302	673,814	(42,146)	(68,576)	-	-	-	-
17	2,013,817	2,538,119	3,211,933	3,169,787	3,101,211	3,101,211	3,101,211	3,101,211
18								
19	<b>\$ 2,538,119</b>	<b>\$ 3,211,933</b>	<b>\$ 3,169,787</b>	<b>\$ 3,101,211</b>	<b>\$ 3,101,211</b>	<b>\$ 3,101,211</b>	<b>\$ 3,101,211</b>	<b>\$ 3,101,211</b>
20								
21	236.6%	457.6%	183.9%	177.2%	184.4%	184.4%	184.4%	184.4%

23 Notes:

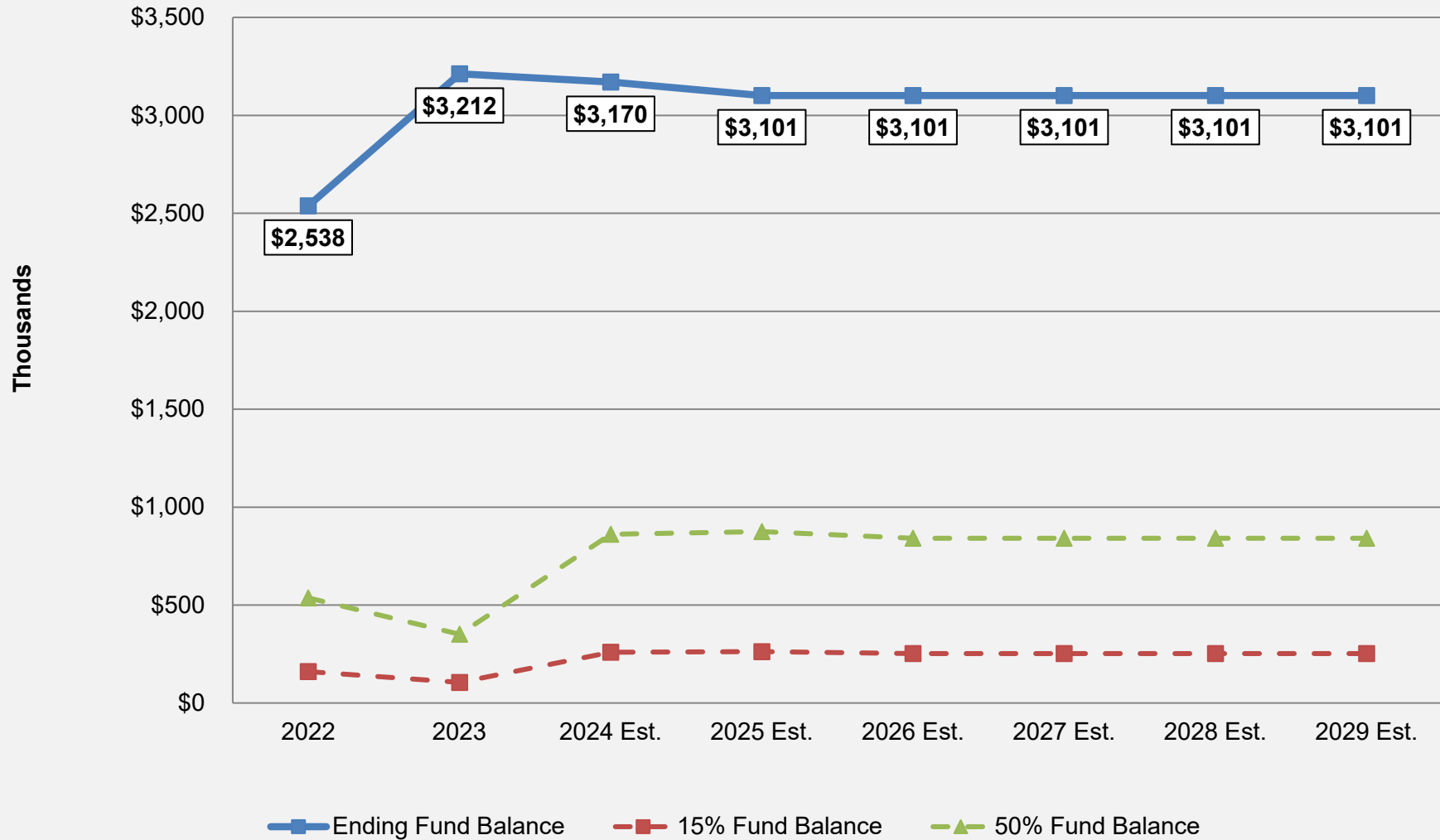
24 Line 7 - 2024 assumes 50% of Highway expenditures are budgeted into this fund. 2025 is per client. 2026 - 2029 are equal to 50% of estimated MVH receipts.

25 Line 14 - 2023 represents transfers out to Cumulative Bridge (#1135).

(Internal Use Only)  
(No assurance is provided on this financial analysis.)

DECATUR COUNTY, INDIANA

Actual and Estimated Ending Fund Balances (2022 - 2029)  
MVH Restricted - 1173



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(No assurance is provided on this financial analysis.)

**DECATUR COUNTY, INDIANA**

**SUPPLEMENTAL DATA**

**DECATUR COUNTY, INDIANA**

**FUND DESCRIPTIONS AND USES**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Fund Description and Uses</b>
1000	County General	The purpose of this fund is to pay for the management, maintenance, operating costs and other costs associated with providing municipal services.
1112	LIT - Economic Dev.	The receipts in this fund include the economic development local income tax. The County may use this fund to pay for various operating and capital expenses. Current law allows this fund to be used for any lawful purpose.
1113	LIT - Public Safety County Portion	This fund may be used for law enforcement systems, emergency ambulance services, environmental clean-up, probation programs, community corrections programs, juvenile detention centers and facilities, jail, communications systems or enhanced emergency telephone systems, medical and health care expenses for inmates, and pension payments for sheriff and other members that provide public safety services.
1114	Special Purpose Tax (Jail)	Revenue is derived from a special rate adopted by the County to finance, construct, acquire, improve, renovate, or equip jail facilities and related buildings and parking facilities located in the County, including costs related to the demolition of existing buildings and the acquisition of land and to repay bonds issued or leases associated with jail facilities. This fund may also be used to operate and maintain jail facilities located in the County.
1135	Cumulative Bridge	May be used to accumulate funds for the purpose of construction, maintenance and repair of bridges, approaches and grade separation. The funds can also be used for making the County-wide bridge inspections and safety ratings for all bridges in the County that are not on the state highway system.
1138	Cumulative Capital Development	This fund receives property tax that may be levied for capital projects, or any other legal purpose of the County.
1159	Health	This fund is used to appropriate money and allocate expenditures for the operation of the official county board of health.
1169	Local Road and Street	The Local Road and Street Fund is used to account for state gasoline tax distributions and disbursements for road and street improvements. No administrative or indirect labor costs may be paid from this fund. May be used for engineering, land acquisition, construction, resurfacing, maintenance, restoration, or rehabilitation of both local and arterial road and street systems; the payment of principal and interest on bonds sold primarily to finance road, street, or thoroughfare projects; any local costs required to undertake a recreational or reservoir road project under IC 8-23-5; or the purchase, rental, or repair of highway equipment.

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DECATUR COUNTY, INDIANA

(Cont'd)

FUND DESCRIPTIONS AND USES

Fund Number	Fund Name	Fund Description and Uses
1173	Motor Vehicle Highway - Restricted	Receipts for this fund include the state motor vehicle highway distribution derived from the gasoline tax. The fund is to be used for the construction, reconstruction and preservation of highways. At least 50% of the monthly state distributions must be deposited into this fund to be used exclusively for construction, reconstruction, and preservation of roads.
1176	Motor Vehicle Highway	Receipts for this fund include the state motor vehicle highway distribution derived from the gasoline tax. The fund may be used for the maintenance of streets and alleys. At most, 50% of the monthly state distributions are to be deposited into this fund to be used for the non-restricted purposes related to road maintenance and improvements. This fund may not be used for law enforcement or to paint structures and objects.
1219	Park and Recreation	This fund is used to account for the receipts and disbursements made in connection with providing recreation programs and facilities.
1222	Statewide 911	Receipts to this fund are from the assment of a monthly Statewide 911 fee on each standard user. This fund may be used for the lease, purchase, or maintenance of communications service equipment, necessary system hardware and software and data base equipment, personnel expenses the extent reasonable and necessary for the provision and maintenance of the statewide 911 system or a wireline enhanced emergency telephone system, and operational and other costs associated with E911. This fund may not be used for vehicles or the construction, purchase, renovation, or furnishing of PSAP buildings.
1224	Reassessment	May be used only to pay the costs of: the general reassessment of real property or reassessment of one (1) or more groups of parcels under a county's reassessment plan, including the computerization of assessment records; payments to assessing officials and hearing officers for county property tax assessment boards of appeals; the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency; the updating of plat books; payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist assessing officials; making annual adjustments; and the verification of sales disclosure forms forwarded to: the county assessor; or township assessors (if any).
4930	County Wide 911	Receipts to this fund are from payments from the City of Greensburg for dispatch services and Decatur County for dispatch health insurance. This fund may be used for operational and other costs associated with E911.

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DECATUR COUNTY, INDIANA

ACTUAL AND ESTIMATED FUND BALANCES FOR 2022 - 2029

Fund Name	Actual		Estimated					
	2022	2023	2024	2025	2026	2027	2028	2029
<b>Operating Funds</b>								
County General	\$ 3,214,775	\$ 5,372,781	\$ 5,944,085	\$ 6,358,424	\$ 6,699,786	\$ 6,984,600	\$ 7,156,106	\$ 7,229,097
Health	600,278	778,705	785,242	772,562	757,170	740,684	719,386	695,522
Reassessment	187,880	228,161	252,904	253,906	253,906	253,906	253,906	253,906
LIT - Public Safety County Portion	879,292	1,338,859	1,382,091	1,506,624	1,631,391	1,756,305	1,881,271	2,006,193
Highway	2,007,303	1,089,693	998,313	1,304,257	1,450,981	1,504,341	1,461,536	1,319,682
Park and Recreation	556,368	602,222	290,893	17,041	(261,303)	(535,170)	(810,924)	(1,084,483)
Statewide 911	615,938	625,452	563,494	502,461	427,962	339,593	236,937	119,567
County Wide 911	450,376	517,666	511,663	560,008	579,523	569,343	528,578	456,309
<b>Total Operating Funds</b>	<b>8,512,210</b>	<b>10,553,539</b>	<b>10,728,685</b>	<b>11,275,283</b>	<b>11,539,416</b>	<b>11,613,602</b>	<b>11,426,796</b>	<b>10,995,793</b>
<b>Other Selected Funds</b>								
LIT - Economic Dev.	1,751,337	2,368,663	2,667,012	2,836,156	3,018,761	3,215,225	3,425,940	3,651,295
Special Purpose Tax (Jail)	5,374,217	8,175,194	9,378,203	10,398,569	11,487,963	12,594,769	13,715,336	14,849,972
Cumulative Bridge	546,759	415,522	87,481	(120,253)	96,992	127,733	132,560	135,535
Cum. Cap. Development	1,420,483	1,417,463	1,321,511	1,354,568	1,422,949	1,520,621	1,633,473	1,770,697
Local Road and Street	2,924,754	3,021,729	2,990,297	2,958,865	2,880,933	2,755,106	2,579,948	2,353,977
MVH Restricted	2,538,119	3,211,933	3,169,787	3,101,211	3,101,211	3,101,211	3,101,211	3,101,211
<b>Total Other Selected Funds</b>	<b>14,555,669</b>	<b>18,610,504</b>	<b>19,614,291</b>	<b>20,529,116</b>	<b>22,008,809</b>	<b>23,314,665</b>	<b>24,588,468</b>	<b>25,862,687</b>
<b>Total All Selected Funds</b>	<b>\$ 23,067,879</b>	<b>\$ 29,164,043</b>	<b>\$ 30,342,976</b>	<b>\$ 31,804,399</b>	<b>\$ 33,548,225</b>	<b>\$ 34,928,267</b>	<b>\$ 36,015,264</b>	<b>\$ 36,858,480</b>

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DECATUR COUNTY, INDIANA

COMPARISON OF BUDGET TO ACTUAL (2022 - 2023)

	2022			
Fund	Certified Budget	Actual	Over / (Under) Budget	% of Budget Expended
County General	\$ 10,937,714	\$ 8,585,980	\$ (2,351,734)	78.5%
Health	485,855	359,027	(126,828)	73.9%
Local Road and Street	1,525,000	1,053,191	(471,809)	69.1%
Reassessment	219,800	198,836	(20,964)	90.5%
Highway (includes Restricted)	2,979,039	3,497,272	518,233	117.4%
Park and Recreation	650,917	501,360	(149,557)	77.0%
LIT - Economic Dev.	831,000	256,498	(574,502)	30.9%
Special Purpose Tax (Jail)	3,266,778	2,679,554	(587,224)	82.0%
Cumulative Bridge	900,000	1,254,370	354,370	139.4%
Cumulative Capital Development	455,000	477,440	22,440	104.9%
Statewide 911	398,361	372,108	(26,253)	93.4%
<b>Totals</b>	<b>\$ 22,649,464</b>	<b>\$ 19,235,636</b>	<b>\$ (3,413,828)</b>	

	2023			
Fund	Certified Budget	Actual	Over / (Under) Budget	% of Budget Expended
County General	\$ 11,653,019	\$ 10,561,599	\$ (1,091,420)	90.6%
Health	513,964	486,732	(27,232)	94.7%
Local Road and Street	1,525,000	1,603,933	78,933	105.2%
Reassessment	225,300	223,398	(1,902)	99.2%
Highway (includes Restricted)	3,174,713	3,362,992	188,279	105.9%
Park and Recreation	712,311	633,623	(78,688)	89.0%
LIT - Economic Dev.	831,000	515,475	(315,525)	62.0%
Special Purpose Tax (Jail)	3,245,430	3,065,790	(179,640)	94.5%
Cumulative Bridge	1,050,000	1,003,577	(46,423)	95.6%
Cumulative Capital Development	438,000	442,089	4,089	100.9%
Statewide 911	422,490	378,323	(44,167)	89.5%
<b>Totals</b>	<b>\$ 23,791,227</b>	<b>\$ 22,277,531</b>	<b>\$ (1,513,696)</b>	

Note: Actual expenditures less than 90% of approved budgets are highlighted in red.

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DECATUR COUNTY, INDIANA

SCHEDULE OF OUTSTANDING DEBT

Index	Debt	Type	Purpose	Subject to Debt Limit?	Funding Source		Outstanding as of 7/1/2024	Final Maturity
					Primary	Secondary		
1	Redevelopment District Tax Increment Revenue Capital Appreciation Bonds, Series 2008A	Bond	Honda Economic Development Area; cost of construction of utilities/acquisition of additional projects	No	TIF Revenue	-	\$ 1,095,000	2/1/2032
2	Lease Rental Revenue Bonds, Series 2018 (Jail Project)	Lease	To pay the costs of aquisition, construction, improvement, and equipping of a new county jail facility	No	LIT - Special Purpose	Property Tax	15,855,000	1/1/2038

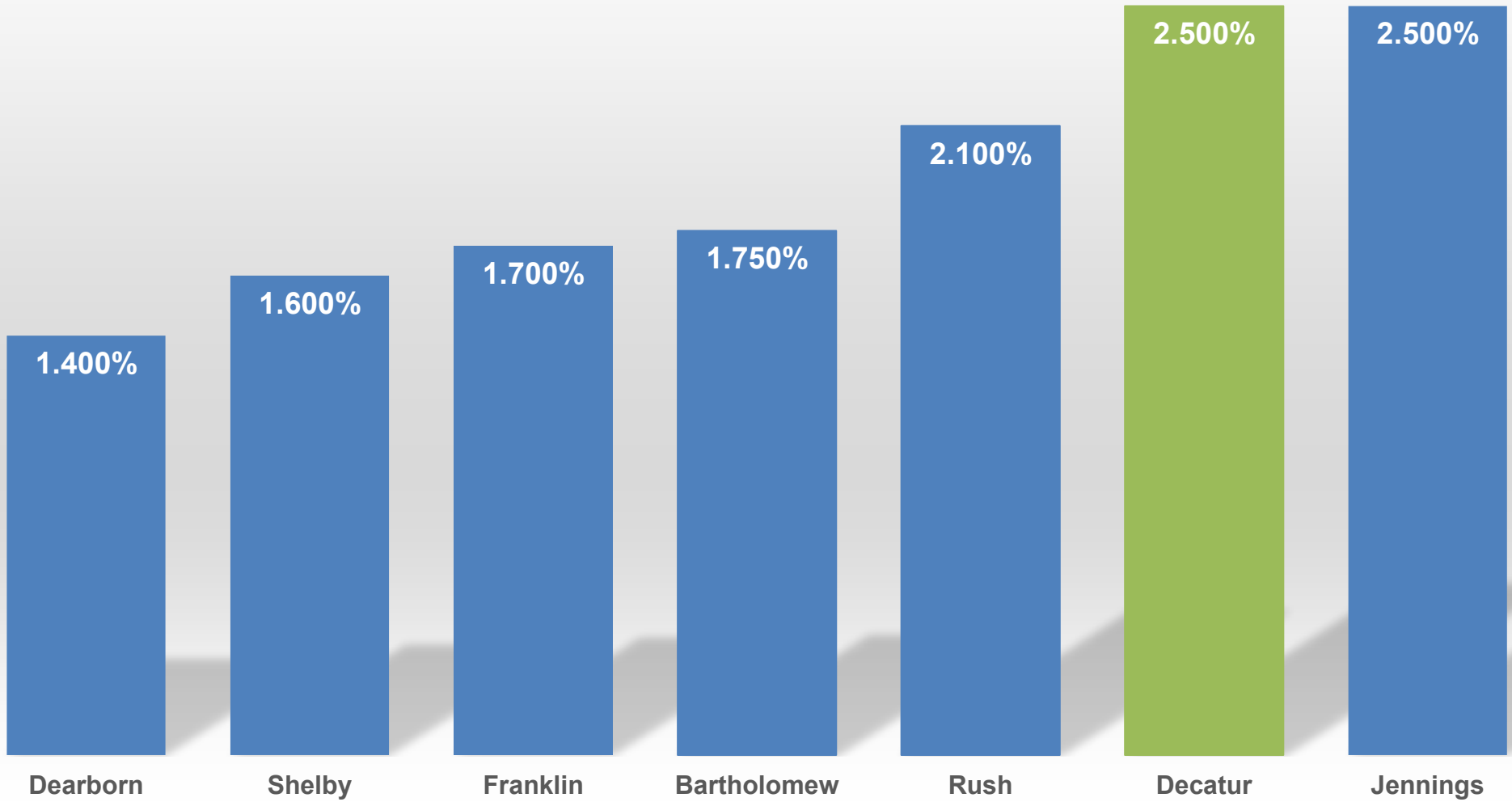
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**DECATUR COUNTY, INDIANA**

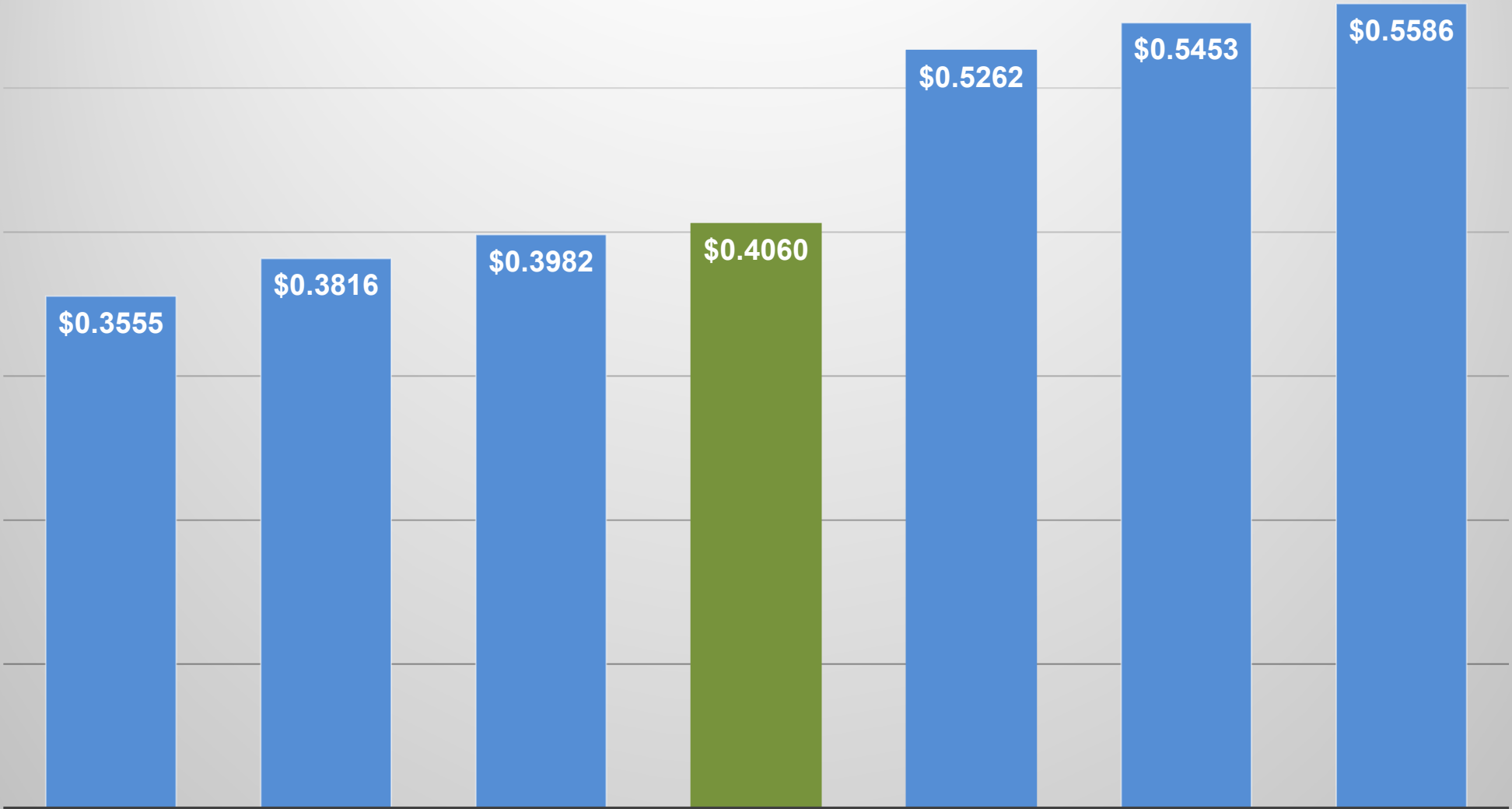
**COMPARISON OF SURROUNDING COUNTIES**

**COMPARISON OF SURROUNDING COUNTIES**  
**2024 Local Income Tax Rates**



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**COMPARISON OF SURROUNDING COUNTIES**  
**2024 Certified Property Tax Rates**



FRANKLIN

SHELBY

BARTHOLOMEW

DECATUR

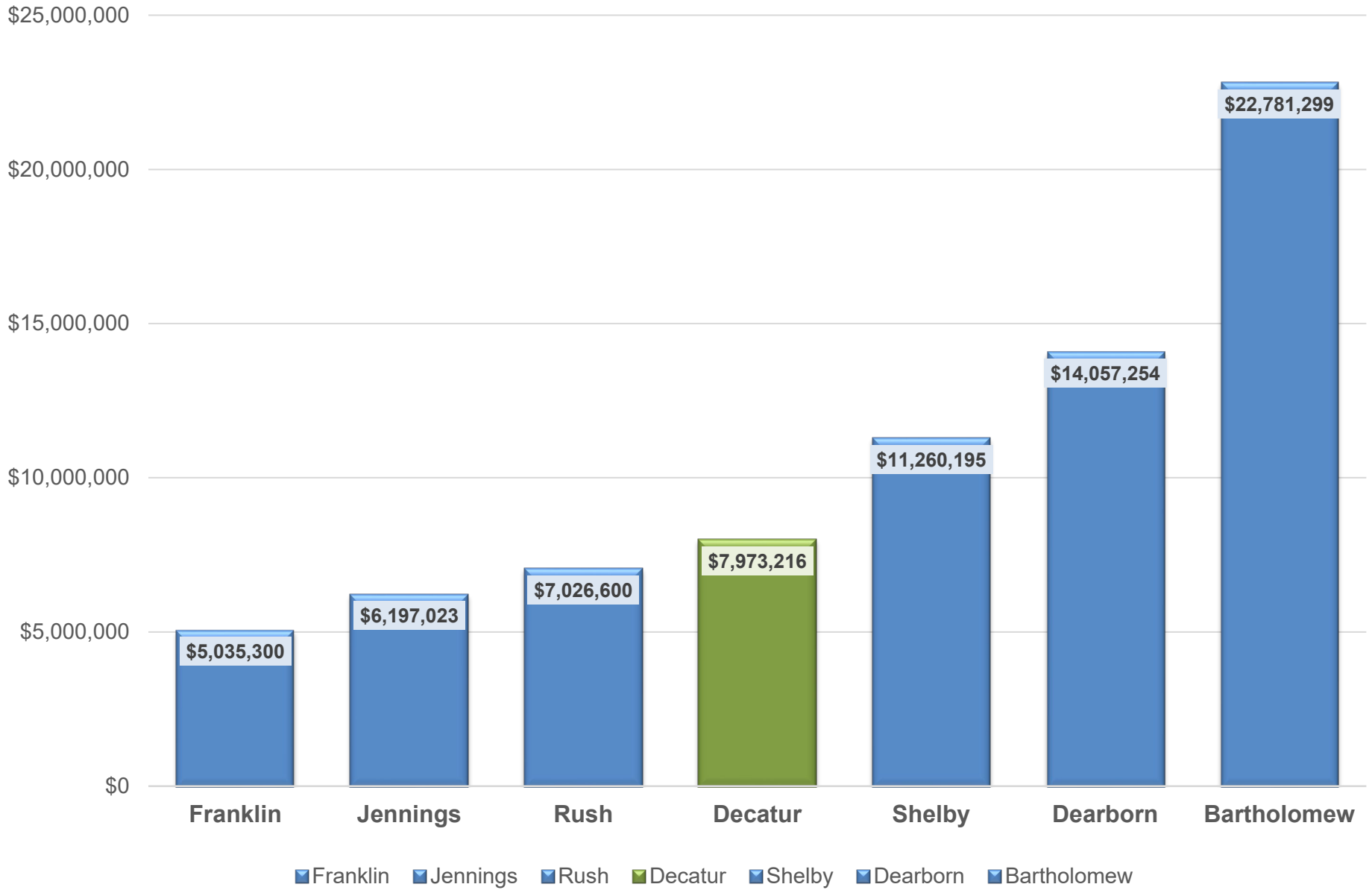
DEARBORN

RUSH

JENNINGS

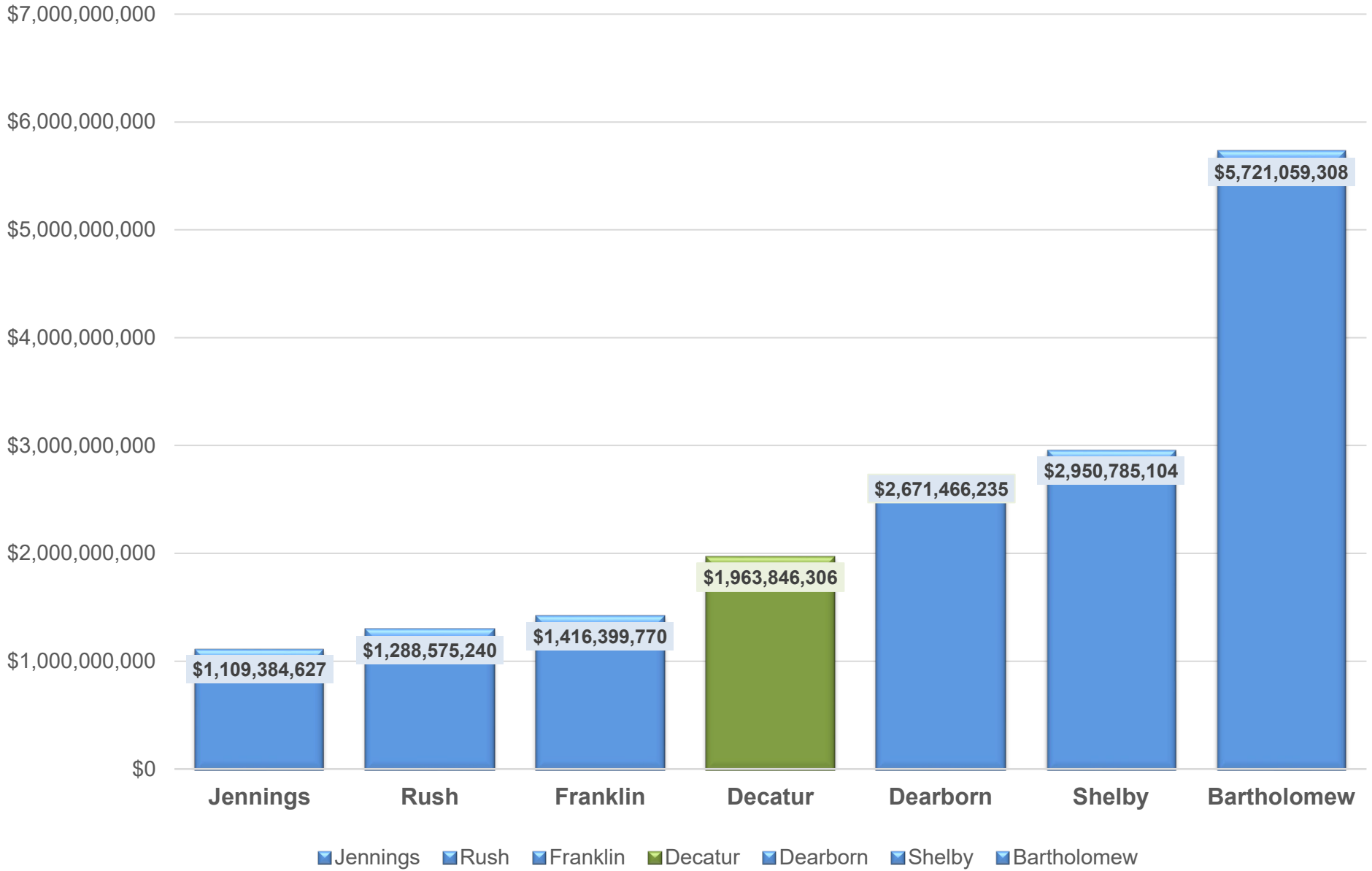
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**COMPARISON OF SURROUNDING COUNTIES  
2024 Certified Property Tax Levies**



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(No assurance is provided on this financial analysis.)

**COMPARISON OF SURROUNDING COUNTIES**  
**2024 Certified Net Assessed Values**



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